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| Standard Business ReportingAustralian Taxation Office Country-by-Country (CBC) Reporting CBC 2021 Package v1.4 Contents Date: 16th November 2021  |
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| attention_pms This document and its attachments are **Official** | direction_pms **For further information or questions, contact the SBR Service Desk at** SBRServiceDesk@sbr.gov.au **or call 1300 488 231. International callers may use +61-2-6216 5577** |
|  |

VERSION CONTROL

| **Version** | **Release date** | **Description of changes** |
| --- | --- | --- |
| 1.4 | 16/11/2021 | Final release of the Country-by-Country (CBC) Reporting 2021 product suite for 16th of November 2021 publication.This release only includes document updates to ATO LCMSF.0003 2021 validation rules. Subsequent code changes for these updates will be deployed to EVTE and Production at the end of November 2021**Section 2 PACKAGE CONTENTS****Updated**The following artefact in the package has been updated with functional changes. * ATO LCMSF.0003 2021 Validation Rules.xlsx
* Updated validation rule VR.ATO.LCMSF.000250 and VR.ATO.LCMSF.000251 to align technical business rule to English business rule intention.
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# Introduction

## Document purpose

The purpose of this package content note (PCN) is to advise software developers of the package contents for Standard Business Reporting (SBR) Country-by-Country (CBC) Reporting 2021 provided by the Australian Taxation Office (ATO).

## Audience

The audience for this Package Content note is software developers who have or are interested in developing CBC services on the SBR ebMS3 platform.

## Purpose of this package

The purpose of this package is to streamline the way message artefacts are presented to software developers.

All relevant message artefacts that comprise the CBC suite are contained within one zip file. The package will be versioned up each time artefacts are added or updated.

## Summary of artefacts within ATO packages

### In general

For each service, the following artefacts may be released under this package title:

* Message Repository,
* Message Structure Tables (MSTs),
* Contract schemas and samples,
* Rule Implementation (C#) and
* Validation Rules (VRs).

The first PCN released outlines the expected artefacts to be within the package at an end state – as known at that point in time.

As a general rule, each service will have at minimum an MST.

Where a ‘suite’ of like services is packaged, there will be service specific MSTs and VRs packaged to form a bundle of related information.

The basic exception to the above is Income tax Returns. Due to complexity of relationships between parent returns and child schedules each has its own set of documents (MSTs and VRs) is packaged together as a ‘suite’.

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### Services

The following table shows the services that form the CBC product suite and their relationship to previous service versions:

| **Description** | **Service** | **Change** | **Product** | **Comments** |
| --- | --- | --- | --- | --- |
| Country-by-Country Report (CBC) 2020 | CBC.0002 2020 | Present | CBC |  |
| Local/Master file (LCMSF) 2021 | LCMSF.0003 2021 | Present | CBC |  |

### Interactions

The following table lists the interactions for a given service within this package.

| **Description** | **Interaction** | **Change** | **Product** | **Comments** |
| --- | --- | --- | --- | --- |
| Country-by-Country Report (CBC) 2020 - Submit | cbc.0002.2020.submit | Present | CBC |  |
| Local/Master file (LCMSF) 2021 – Submit | lcmsf.0003.2021.submit | Present | CBC |  |

Detailed information on each service can be found in the Service Registry, along with associated messages.

### Package artefact status description

The table in *Section 2 Package Contents* reflects the status of artefacts in the *Package Status* column and needs to be read in conjunction with the *Comments* column in order to understand the scale of change that may be applicable.

The table below describes the terminology used in the *Package Status* column and the business description of the package status:

| **Package Status** | **Business Description** |
| --- | --- |
| **Pending** | The artefact is currently under development and is expected to be released in a future package. |
| **New** | The artefact is new for the package and has not been published previously. This would usually occur when an artefact has previously been marked as Pending (under development) or a new Government/ATO initiative sees the development of new services/messages to be deployed.  |
| **Updated** | The artefact has changed since the last public release for this package. It could occur as a result of refining service/messages due to feedback or defects.  |
| **Present** | The artefact is within the package and has had no change from the prior package for this year or a previous/forward year where artefacts cross multiple years. |
| **Removed** | The artefact was within the package in a prior release but has been removed as it is not relevant for the service/suite in question. This could occur due to Government legislation waiting on Royal Assent not being passed or other factors. |

# Package contents

* 1. Service Artefacts

The table below outlines the **package contents.**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Name | Document Date | Document Status | Version | Comments | Package Status |
| ATO LCMSF.0003 2021 Message Structure Table.xlsx | 19.08.2021 | Final | 1.2 | No change since prior publication | Present |
| ATO LCMSF.0003 2021 Schema.zip | 20.05.2021 | Final | 1.0 | No change since prior publication | Present |
| ATO LCMSF.0003 2021 Validation Rules.xlsx | 16.11.2021 | Final | 1.2 | Technical business rule for validation rules VR.ATO.LCMSF.000250 and VR.ATO.LCMSF.000251 updated to align with the business intent in the English business rule.  | Updated |
| ATO CBC.0002 2020 Validation Rules.xlsx | 20.05.2021 | Final | 1.1 | No change since prior publication | Present |

|  |  |
| --- | --- |
| **Total artefacts in this Package:**  | **4** |
| Present artefacts | 3 |
| New artefacts | 0 |
| Updated artefacts | 1 |
| Pending artefacts | 0 |
| Removed artefacts | 0 |

* 1. External

The table below outlines the external artefacts that are critical to development yet have an external reference link. This could occur where a service is prescribed with a contract message schema outside of ATO/SBR generation or is an ATO/SBR artefact that is hosted elsewhere. This has been done to remove duplication and synchronisation issues.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Name | Document Date | Document Status | Version | Comments | Package Status |
| cbc-xml-schema-v2.0.zip | - | - | - | CBC schema is Organisation for Economic Cooperation and Development’s (OECD) prescribed. Please refer to the [OECD website](https://www.oecd.org/tax/country-by-country-reporting-xml-schema-user-guide-for-tax-administrations.htm) for the latest CBC schema. | - |
| Country-by-Country (CbC) Reporting XML Schema v2.0 User Guide | - | - | - | The user guide for the CbC Reporting xml schema v2.0 is available to download from the [OECD website](https://www.oecd.org/tax/country-by-country-reporting-xml-schema-user-guide-for-tax-administrations.htm). | - |

1. C# changes

## Technical changes

The table below outlines the changes made in the C# files where the code has been updated, yet the design artefact have remained the same. Where both the code and design has changed this will be reflected in the individual design artefact (validation rules) maintained in the package, and will not be called out in the table below.

| **Service Action** | **Rule ID** | **Change** | **Previous Rule** | **Previous Message ID** | **New Rule** | **New Message ID** |
| --- | --- | --- | --- | --- | --- | --- |
| N/A |  |  |  |  |  |  |

***Note:*** *Some modifications to C# may not always have an impact to the technical rule or response message. There may be instances where the change made impacts to content not captured in this section such as the ‘Rule Type’ e.g.: Crossform to Crossfield, or updates to the ‘English Business Rule’ or the Namespace Prefix version associated to a data element has incremented.*

## Event message changes

| **Service Action** | **Rule ID** | **Change** | **Previous Event Message** | **Previous Message ID** | **New Event Message** | **New Message ID** |
| --- | --- | --- | --- | --- | --- | --- |
| N/A |  |  |  |  |  |  |

1. Known issues and future scope

The following is a list of issues and/or future work to be implemented. There may be impacts to successful development until the issues are resolved or the future scope has been implemented (as an example where a service is deployed over multiple iterations and won’t be complete for some time).

## Issues and incidents

| **Issue** **#** | **Issue Description** | **Impacted** **Interactions** | **Incident Number** | **Resolution** | **Proposed** **EVTE Date** | **Proposed****PROD Date** | **Issue Status (Open/****Closed)** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | There is an issue with the current logic in validation rules (VR.ATO.CBC.000056 and VR.ATO.CBC.000057) associated with the Constituent Entity Role element (CBC97), and we are looking into this issue as a matter of priority. As per the [OECD CBC schema v2.0 user guide](https://www.oecd.org/tax/beps/country-by-country-reporting-xml-schema-user-guide-for-tax-administrations-june-2019.pdf), the Constituent Entity Role element indicates the role of the Reporting entity with respect to the MNE Group. It also allows the designation of the Ultimate Parent Entity of the MNE Group among the listed Constituent Entities. Possible values are:* CBC801 – Ultimate Parent Entity
* CBC802 – Reporting Entity
* CBC803 – Both (Ultimate Parent Entity and Reporting Entity)
 | cbc.0002.2020.submit | TFS2306268 | Impacted validation rules VR.ATO.CBC.000056 and VR.ATO.CBC.000057 will be deleted as part of a future release.**Workaround:**In the interim, we recommend not populating (null) the Constituent Entity Role element (CBC97) to allow for successful lodgment.**Progress update :** The two validation rules, VR.ATO.CBC.000056 and VR.ATO.CBC.000057 have been deleted | 20.05.2021 | 01.07.2021 | Closed |
| 2 | There is an issue with the technical business rule logic in LCMSF.0003 2021 validation rules - VR.ATO.LCMSF.000250 and VR.ATO. LCMSF.000251. The intent of this rule is to determine the income year and not the financial year.   | lcmsf.0003.2021.submit | TFS 2762293 | LCMSF.0003 2021 validation artefact has been updated to correct the technical business rule and included in the November 2021 publication. Code changes for the updated validation rules VR.ATO.LCMSF.000250 and VR.ATO. LCMSF.000251 will be deployed in a later release in November. | November 2021 | November 2021 | Open |

## Future changes

| **Change** **#** | **Change Description** | **Impacted** **Interactions** | **Proposed** **EVTE Date** | **Proposed****PROD Date** | **Change Status (Open/****Closed)** |
| --- | --- | --- | --- | --- | --- |
| N/A |  |  |  |  |  |

Appendix A – Prior Version History

| **Version** | **Release date** | **Description of changes** |
| --- | --- | --- |
| 1.3 | 19/08/2021 | Final release of the Country-by-Country (CBC) Reporting 2021 product suite for 19th of August 2021 publication.**Section 2 PACKAGE CONTENTS****Updated**The following artefact in the package has been updated with a non-functional change. * ATO LCMSF.0003 2021 Message Structure Table.xlsx

Updated XML-Xpath for alias LCMSF88 to the correct value. |
| 1.2 | 22/07/2021 | Final release of the Country-by-Country (CBC) Reporting 2021 product suite for 22nd of July 2021 publication.**Section 2 PACKAGE CONTENTS****Updated**The following artefact in the package has been updated to fix document error only. No functional change. * ATO LCMSF.0003 2021 Validation Rules..xlsx
* Updated validation rule VR.ATO.LCMSF.000132 to correct an error in the English business rule.
 |
| 1.1 | 1/07/2021 | Final release of the Country-by-Country (CBC) Reporting 2021 product suite for July 2021 publication.**Section 2 PACKAGE CONTENTS****Updated**The following artefact in the package has been updated with a non-functional change. * ATO LCMSF.0003 2021 Message Structure Table.xlsx
* Updated XML-Xpath for aliases LCMSF210 and LCMSF212 to the correct value.
 |
| 1.0 | 20/05/2021 | Final release of the Country-by-Country (CBC) Reporting 2021 product suite for May 2021 EVTE release.Changes to the CBC.0002 2020 service will be available in production in July 2021. **Section 2 PACKAGE CONTENTS****Updated**The following artefacts in the package have been updated to final version with no functional changes:* ATO LCMSF.0003 2021 Schema.zip
* ATO LCMSF.0003 2021 Message Structure Table.xlsx

The following artefacts in the package have been updated with functional changes. * ATO LCMSF.0003 2021 Validation Rules.xlsx
* Removed 11 rules as as they have been superceded by new rules.
* ATO CBC.0002 2020 Validation Rules.xlsx
* Two validation rules related to Constituent Entity Role element (CBC97) have been deleted.

**Section 4 ISSUES AND INCIDENTS**Item #1: Issue resolved in this release and status updated to “Closed”. |
| 0.3 | 18/03/2021 | Draft release of the Country-by-Country (CBC) Reporting 2021 product suite for March 2021 EVTE release.**Section 2 PACKAGE CONTENTS****Updated**The following artefacts have been updated with functional changes:* ATO LCMSF.0003 2021 Validation Rules.xlsx
* ATO LCMSF.0003 2021 Schema.zip

**Section 4.2 FUTURE CHANGES**Item #1 : Updated status to “Closed”. |
| 0.2 | 18/02/2021 | Draft release of the Country-by-Country (CBC) Reporting 2021 product suite for February 2021 EVTE release.**Section 2 PACKAGE CONTENTS****New**The following new artefact has been included in the package: * ATO LCMSF.0003 2021 Validation Rules.xlsx

**Section 4.1 ISSUES AND INCIDENTS*** Added a new known issue for the ATO CBC.0002 2020 service regarding Constituent Entity Role element (CBC97).

**Section 4.2 FUTURE CHANGES*** Added 1 item : More changes to LCMSF.0003 2021 validations will be published in the next EVTE release.
 |
| 0.1 | 03/12/2020 | Initial draft release of the Country-by-Country (CBC) Reporting 2021 product suite.ATO CBC 2021 Package includes the new ATO LCMSF.0003 2021 service and the the existing ATO CBC.0002 2020 production service. The new ATO LCMSF.0003 2021 service will be available for testing in External vendor test environment (EVTE) in February 2021. **Section 2 PACKAGE CONTENTS****New** :The following new artefacts have been included in the ATO CBC 2021 Package:* ATO LCMSF.0003 2021 Message Structure.xlsx
* ATO LCMSF.0003 2021 Schema.zip

**Pending:**The following artefact is pending and will be made available in a future release:* ATO LCMSF.0003 2021 Validation Rules.xlsx

**Present**: The following artefact has been included in the ATO CBC 2021 package from the ATO CBC 2020 Package v1.0 published on the 1st of October 2020. No change to this artefact. * ATO CBC.0002 2020 Validation Rules.xlsx
 |