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| Standard Business Reporting  Australian Taxation Office –  Company Tax Return 2022 (CTR.0013)  Business Implementation Guide  Date: 17 March 2022  Status: Final |

This document and its attachments are Official

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Version Control

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| **Version** | **Release date** | **Description of changes** |
| 1.0 | 17/03/2022 | Final version endorsed for publishing to include;   * 2022 changes to Company Tax Return. |

Endorsement

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| **Deborah Robinson - endorsed for business context** |
| Director, New Measures and Government Relations - Public Groups International |

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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 in understanding the business context surrounding the Company Tax Return (CTR) interactions. These interactions are performed with the ATO through the Standard Business Reporting (SBR) platform. The Company Tax Return service refers to the interaction with the ATO for a user, depending on their role, to:

* lodge a CTR (including all required schedules)
* lodge an amendment to a CTR
* lodge a CTR (original or amended) for a prior year as an SBR ebMS3 message containing the ELS tag formatted data.

This document applies to the SBR CTR service for the 2022 CTR and the SBR ELStagFormat service for the years 1998-2016. The ATO CTR 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:

* web service/platform information
* *ATO Common Business Implementation Guide*
* ATO SBR service registry
* test information, for example conformance suites
* Message Structure Tables
* validation rules.
  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.*

## Changes in 2022 Company Tax Return (CTR) service

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| **Items added:**   * Item 13 Loss information: * item 13 Loss information, label D - Tax loss 2021-22 carried back to 2018-19 * item 13 Loss information, label E - Tax loss 2021-22 carried back to 2019-20 * item 13 Loss information, label F - Tax loss 2021-22 carried back to 2020-21 * item 13 Loss information , label H - Tax Rate 2020-21 * item 13 Loss information , label K - Net exempt income 2020-21 * item 13 Loss information , label N - Income tax liability 2020-21 * item 13 Loss information , label Q - Select your aggregated turnover range for 2020-21 (Select range A to P). * Item 21 Research and development tax incentive: * item 21 Research and development tax incentive, label X - Balancing adjustment - catch up deductions.   **Items removed:**   * Item 9 Capital allowances: * item 9 Capital allowances, label V - Are you making a choice to opt out of Backing business investment for some or all of your eligible assets? * item 9 Capital allowances, label W - Number of assets you are opting out for * item 9 Capital allowances, label X - Value of assets you are opting out for * item 9 Capital allowances, label M - First year accelerated depreciation deductions for assets using Backing business investment * item 9 Capital allowances, label O - Instant asset write-off deductions for non-small business entities. * Item 11 Consolidation deductions relating to rights to future income, consumable stores and work in progress: * item 11 Consolidation deductions relating to rights to future income, consumable stores and work in progress, label D - Pre rules deductions * item 11 Consolidation deductions relating to rights to future income, consumable stores and work in progress, label E - Interim rules deductions.   **Items modified**   * Item 8 Financial and other information: * item 8 Financial and other information, label O Functional currency chosen, is modified to include additional currency code ‘Bolivar Soberano (digital) VED’ * item 8 Financial and other information, label O Functional currency chosen, is modified to include code ‘OTH’ * Item 9 Capital allowances: * Item 9 Capital allowances, label C - Have you self-assessed the effective life of any of these assets? has been moved above, Capital allowances: ‘For all depreciating assets’ * Item 21 Research and development tax incentive: * Item21 Research and development tax incentive, label W - Feedstock adjustment - additional assessable income, is modified to, Adjustments - Clawback amounts – additional assessable income. |

1. What are the CTR services?

The CTR lodgment interactions allow users of SBR-enabled software to interact electronically to validate and lodge the company income tax obligations, allowing easier and accurate lodgment of returns. The CTR is to be used for company business structures to ensure the correct amount of tax is paid on the income of the various types of company structures.

* 1. Where SBR fits into CTR lodgment obligations

The CTR service provides a number of functions for lodgment of a company’s reporting obligations. These include the lodgment of:

* CTR and required schedules
* CTR amendments (where appropriate).

The pre-lodge and lodge interactions are the core part of the SBR-enabled CTR business process. When the company or intermediary has gathered all information required, they would complete, validate and correct any labels (if required) of the return before lodgment.

Table 1: SBR interactions and CTR process

|  |  |
| --- | --- |
| **Initiating party** | **SBR service offering** |
| **Step 1**: Complete CTR | CTR.prelodge (optional interaction)  Validate report data |
| **Step 2**: Is submission rejected?  Yes – Revisit Step 1  No – Lodge | CTR.lodge  Lodge the report |
| **Step 3**: View success message | Not applicable |

* 1. Schedules

A CTR lodgment can include a schedule that contains additional information required to assess a company’s income. Valid schedules that can be included in the CTR message are:

* Consolidated groups losses schedule (CGLS)
* Losses schedule(LS)
* Interposed entity election or revocation (IEE)
* Non-individual payg payment summary schedule (PSS)
* Capital gains tax schedule (CGTS)
* Research and development tax incentive schedule (RDTIS)
* International dealings schedule(IDS)
* Dividend and interest schedule (DIS)
* Reportable tax position schedule (RPTTAXPOS)
* Life insurance companies taxation schedule
* Loss carry back change in choice schedule (only relevant for 2021 or 2022 CTR amendments).

For more information on the validation rules and circumstances that determine when a schedule needs to be used, refer to the:

* ATO Service Registry (SR)
* Message Structure Table (MST) and schedule structure tables
* Validation Rules (VR).
  1. Interactions

Table 2: Interactions available in the CTR lodgment process

| **Service** | **Interaction** | **Detail** | **Single** | **Batch** | **Optional** |
| --- | --- | --- | --- | --- | --- |
| CTR | *CTR.Prelodge* | Validate CTR message before lodgment (2022) | Y | Y | Y |
| CTR | *CTR.Lodge* | Lodge CTR (2022) | Y | Y | N |
| ELStagFormat | *ELStagFormat.Lodge* | Lodge CTR for prior years as SBR message using ELS tag format | N | Y | Y |

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 CTR interaction, a business intermediary must be appointed by a business in Access Manager to use the available services on their behalf. The tax agent must be linked at client level in ATO systems to request the service response.

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

**Note:** Ifthe relationship does not exist, the Client Update Relationship services can be used to establish the relationship between the tax agent 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 is allowed to use the interaction that is received through the SBR channel.

**See also:**

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

The table below displays the interactions available to each initiating party via SBR for CTR.

Table 3: CTR permissions

| **Service** | **Interaction** | **Activity** | **Tax agent** | **BAS agent** | **Business** | **Business Intermediary** |
| --- | --- | --- | --- | --- | --- | --- |
| CTR | *CTR.Prelodge* | Validate data inputted into CTR before submitting for processing | Y | N | Y | Y |
| CTR | *CTR.Lodge* | Lodge CTR for processing | Y | N | Y | Y |
| ELStagFormat | *ELStagFormat.*  *Lodge* | Lodge CTR for prior years as a SBR message using ELS tag format | Y | N | N | N |

* 1. Permissions

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

Table 4: Access Manager permissions

| **Service** | **Access Manager permission** |
| --- | --- |
| CTR | Company Tax Return   * Lodge check box |

1. Constraints and known issues

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.

**Found out about**:

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

1. Taxpayer declarations

When an intermediary lodges an approved form on behalf of a taxpayer, the law requires the intermediary to have first received a signed written declaration from that taxpayer.

Developers of SBR-enabled software products may elect to provide a printable version of the taxpayer declaration within their products to assist intermediaries.

**Note**: A taxpayer declaration must be obtained by the intermediary for all lodgment obligations performed on behalf of their client.

These declarations apply, not just for original lodgments, but when lodging amendments to a Company Tax Return and required Schedules.

**Find out about:**

* Information on the retention of declarations and frequently asked questions on the [ATO website](https://www.ato.gov.au/tax-professionals/prepare-and-lodge/managing-your-lodgment-program/client-declarations-and-lodgment-online/).
  1. Suggested wording

For returns lodged via a tax agent:

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| **Privacy**  Taxation law authorises the ATO to collect information including personal information about the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy.  **Tax agent’s declaration**  I declare that:  this tax return has been prepared in accordance with information provided by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge this tax return. |

For returns lodged by the public officer:

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| **Privacy**  Taxation law authorises the ATO to collect information including personal information about the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy.  **Public Officer’s declaration**  I declare that the information on this tax return, all attached schedules and any additional documents is true and correct. |

**See also:**

* Section – 6, *Common Business Implementation and Taxpayer Declaration Guide*.

1. CTR guidance
   1. Prior year CTR lodgment through SBR

In order to support prior year lodgments before 2017 via SBR, lodgment of CTR is possible using the ELStagFormat service. ELStagFormat can be used for prior year CTR lodgments from 1998 -2016. ELS formatted data can be submitted as an SBR ebMS3 message using the ELS tag, which encapsulates the legacy ELS message. ELStagFormat is only available as a batch lodgment.

**See also:**

* The A06\_DIS\_SBR specification from the ELS suite of artefacts, available from the ATO [software developer website.](https://softwaredevelopers.ato.gov.au/ELSspecification)
  1. Using the additional free text field

The CTR message contains a free text field, attachment A (SBR alias: CTR263/ ELS tag: AEB), to enable appropriate information to be added to a return for assessment.

While validation cannot control what information is provided in the additional field, below is advice users can follow to ensure returns lodged with the field are processed without unnecessary delays:

* Free text content must be clear, concise and necessary to determine the outcome of the assessment for the return being lodged and should only be used under the correct circumstances. Information entered that does not meet these criteria will cause processing delays
* Software developers should consider whether a ‘help’ or informational message concerning use of this field would be beneficial for tax agents.

The following are key examples of where the field should be used, the type of business information that should be included and the quality, tone and language of information.

**Table 5: Examples of helpful free text scenarios**

| **Scenario** | **Additional free text field content** |
| --- | --- |
| A Retirement Savings Account (RSA) provider is claiming an Interest on no-TFN tax offset amount at Other credits label H7. | $c <inserted amount> Interest on no-TFN tax offset included at H7. |

**Find out about:**

* Further information on the additional information field, on the [ATO website](https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2021/Before-you-lodge/Prevent-delays-in-processing-returns/).
  1. TFN and ABN algorithm validation

**Find out about:**

* [How to obtain the tax file number algorithm](https://softwaredevelopers.ato.gov.au/obtainTFNalgorithm), to access the algorithm and validate TFNs in a BMS product
* [Further information](http://softwaredevelopers.ato.gov.au/ABNformat), on ABN validation.
  1. Truncating amounts

To ensure users of your software products don’t encounter unnecessary validation errors, we suggest truncating any amounts at items 6 (income and expenses) and 7 (reconciliation to taxable income or loss).

**Example 1:** $24.37 would be reported as $24.

**Example 2:** $12.89 would be reported as $12.

**Example 3:** $6.50 could be reported as $6.

Once truncation has been performed, the truncated amount should be used in any calculation rather than the original amount.

The requirement to truncate amounts is in accordance with section 388-85 of Schedule 1 to the *Taxation Administration Act 1953*.

* 1. Future years

The functionality to enable lodgment of future year (early lodged) returns is available as part of this service.

A future year return is a lodgment by a client or their authorised intermediary prior to the end of the current reporting period (for example, a client lodging their 2021-22 Income Tax Returns before the end of the income year of 30 June 2022 (or the end of their Substituted Accounting Period [SAP]).

In order for a client or their authorised intermediary to lodge a future year return, the year cannot be greater than one year (Current Year + 1) into the future and certain criteria must be met.

* 1. Forming a consolidated group

When forming an income tax consolidated group, the head company's public officer, as listed in the Australian Business Register (ABR), or its registered tax agent must notify the Commissioner of Taxation (Commissioner) in writing by completing and lodging a ‘Notification of formation of an income tax consolidated group’ form. Alternatively, the tax agent can notify us of the formation when lodging an income tax return via the practitioner lodgment service (PLS) for the income year in which the chosen date of consolidation occurs. However, it is recommended the head company submits the notification **two or three weeks before** lodging their income tax return. This will allow us to update our records and ensures correct processing of the return.

The head company’s public officer or registered tax agent must notify the Commissioner in writing of members joining or leaving the group by completing and lodging a ‘Notification of members joining and/ or leaving an income tax consolidated group’ form **within 28 days** of the joining or leaving time. When such events occur before the Commissioner has been notified of the formation of the consolidated group, the details of the changes in group membership must be given as part of the formation notice – see sections B and C of the formation notice.

Otherwise, the ‘Notification of members joining and/ or leaving an income tax consolidated group’ form will need to be completed and lodged **within 28 days** of the joining or leaving time, that is separately and not as part of the CTR.

A consolidated group operates as if it were a single entity (company) for income tax purposes with the head company (as the only recognised taxpayer) lodging a single income tax return on behalf of all the group members. A pay as you go (PAYG) instalment rate is issued to the head company after lodgment of the first consolidated income tax return with the head company then paying a single set of pay as you go (PAYG) instalments (based on this rate) thereafter.

**Table 6: Formation of a consolidated group**

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| **Initiating party** | **SBR platform** |
| **Step 1:** Head company – makes a choice to form a consolidated group. Must notify of this choice (and of any changes in group membership since day of formation) by no later than the day on that the CTR for the income year in which the formation occurs is lodged. | Data received and channel validation performed. |
| **Step 2:** Business response received. Does data need correction?   * **Yes**- Revisit step 1/ verify correction. * **No-** Proceed to step 3. | Create business response with either:   * error detail and rejection of lodgment * acceptance of lodgment. |
| **Step 4:** View successful business response. | Not applicable. |

See also:

* The consolidated group notification of formation and member entrance/exit, Message Implementation Guide for further information.

1. Schedule guidance
   1. Reportable tax position (RTP) schedule

The RTP Message Structure Table (MST) file does not contain a list of the category C description (or the sub-categories) for the associated values. This requires taxpayers and tax professionals to see detailed descriptions on [ato.gov.au](https://www.ato.gov.au), as your software will not have the information provided as part of the SBR development files.

In order to enhance the user experience, we request that your software (under the appropriate User Interface(UI) either provides the user the detailed list of category C descriptions or a link directly to the ATO web page with the relevant information.

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| **General changes to the instructions for the 2021-22 income year** |
| * The definition of who needs to lodge has been updated to be any company that meets the total business income thresholds * Private companies are required to self-assess their requirement to lodge the RTP schedule for years beginning on or after 1 July 2021 * We have narrowed the scope of reporting obligations against taxpayer alert related questions in Category C. Taxpayers no longer need to disclose arrangements that have already been reviewed by us, where we have advised we won't take further action. |

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| **General changes to the Category C list of questions for the 2021-22 income year** |
| * Question 24 – now requires comments if you have not calculated an earnings before interest and tax (EBIT) margin for your entity's arrangement under PCG 2019/1 * Question 25 – now distinguishes between arrangements with any offshore party and those with offshore related parties * Question 31 – ATO ID 2010/175 reference to Burton case has been removed. |

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| **Category C list questions that have been removed** |
| * Question 1 – s25-90 deductions and s23AH and s768-5 exempt income * Question 6 – related party foreign currency denominated finance transaction(s) with related party cross-currency interest rate swaps ([TA 2016/3](https://www.ato.gov.au/law/view/document?DocID=TPA/TA20163/NAT/ATO/00001&PiT=99991231235958)) * Question 8 – offshore permanent establishments ([TA 2016/7](https://www.ato.gov.au/law/view/document?docid=TPA/TA20167/NAT/ATO/00001)) * Question 20 – securities lending and derivative contracts received franking credits ([TA 2018/1](https://www.ato.gov.au/law/view/document?DocID=TPA/TA20181/NAT/ATO/00001&PiT=99991231235958)) * Question 38 – new practical compliance guidelines. |

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| **New category C questions** |
| * Question 39 – imported hybrid mismatch rules ([PCG 2021/5](https://www.ato.gov.au/law/view/document?docid=COG/PCG20215/NAT/ATO/00001)) * Question 40 – disguising undeclared foreign income as gifts or loans from related overseas entities ([TA 2021/2](https://www.ato.gov.au/law/view/document?docid=TPA/TA20212/NAT/ATO/00001)). |

**See also:**

* [2022 RTP Category C questions,](https://www.ato.gov.au/Forms/Reportable-tax-position-schedule-instructions-2022/?page=4#Section__160_C__Category__160_C_reportable_tax_positions) for quick access to the category C questions relevant for income year 2022.
  1. International dealings schedule (IDS)

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| **Items added/ modified:** |
| 1. Item 13, Label A, Did you dispose of or acquire any tangible/intangible property of a non-revenue to or from international related parties not reported at questions 5 to 11? A No/ Yes Provide the following information is modified to:  * No – Go to question 13f * Yes – Provide the following information at 13a to 13f.  1. Item 18d, Label I, Amounts claimed, is modified to:  * Total amounts claimed.  1. Item 18d, Label I, Amounts claimed, is modified to:  * Total amounts returned.  1. Item 47 Do your international related parties have an offshore hybrid mismatch? Label A No, Yes, Label B Total amount of deductions denied under subdivision 832-H is modified and new labels C and D are added. New Item 47 Have you made an importing payment under a structured arrangement?:  * No – Go to question 47a * Yes – Provide the following information: * Item 47, Label B – Total amount of the importing payments you made under the structured arrangements * Item, Label C – Total amount of the offshore hybrid mismatch under the structured arrangements * Item, , Label D – Total amount of deductions disallowed for structured arrangements.  1. New Item 47a Do you have any other offshore hybrid mismatches within your Division 832 control groups? Label A No and Yes provide the following information:  * Item 47a, Label B – Total amount of the off short hybrid mismatch under non-structured arrangements * Item 47a, Label C – Total amount of deductions disallowed for non-structured arrangements.  1. New Item 47b List the top three most material offshore hybrid mismatches:  * Item 47b, Label A, Type of offshore hybrid mismatch * Item 47b, Label B, Amount of offshore hybrid mismatch * Item 47b, Label C, Type of the importing payments * Item 47b, 47b, Label D, Amount of importing payments (including amounts that would be an importing payment if section 832-625(3)(b) of the ITAA 1997 was disregarded). * Item 47b, Label E amount of deductions disallowed * Item 47b, Label F, Reason the deduction disallowed was less than the importing payment.  1. Several amount fields (digits) have been increased to accommodate larger number input. 2. Appendix 8 is modified to include a new code for Item 27, Label C – Code 7: No exemption code applies. 3. New Appendix 18 for response at Item 47b, Label A Type of offshore hybrid mismatch is added. 4. New Appendix 19 for response at Item 47b, Label C Type of the importing payments is added. 5. New Appendix 20 for response at Item 47b, Label F Reason the deduction disallowed was less than the importing payment is added. |

* 1. Loss carry back change in choice schedule

The ‘Loss carry back change in choice’ schedule will be required to be completed where an amendment is being made to a 2021 or 2022 CTR and a change is being made to a loss carry back (LCB) choice amount for that year. The schedule comprises:

* **Part A** - includes mandatory fields in relation to the change in LCB choice.
* **Part B** – required to be completed where change in LCB choice has a consequential impact on CTR lodgments that have been made for later years.

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| **Items added:** |
| 1. A new question “Have you made a change to your loss carry back choice?” will be visible on the CTR only where the return is an amendment. This is a mandatory question where the return includes completed loss carry back labels:  * no – validation is passed * yes – Attach the Loss carry back change in choice schedule.  1. Part A, Question 1 (mandatory) – requires the reason for the change in loss carry back choice:  * selection of five reasons.  1. Part A, Question 2 (mandatory) – will the change result in another amendment request for years where there is a consequential impact?  * no, part B is not required to be completed * yes, part B to be completed.  1. Part A, Question 3 – LCB information for the income year matching disclosures in CTR. 2. Part A, Question 4 –Change in total amount of tax losses carried back from original disclosure. 3. Part A, Question 5 – Amount of change in tax losses deducted from the original disclosure and total amount disclosed at Item 7 Label R of the CTR for the income year of the schedule.   Part B, Question 5 - Amount of change in tax losses deducted from the original disclosure and total amount disclosed at Item 7 Label R of the CTR for any consequential income years (up to four years following the change in choice year).   1. Part A, Question 6 – Amount of other adjustments to taxable income / net income or loss due to reasons other than changing an LCB choice for the income year of the schedule.   Part B, Question 6 – Amount of other adjustments to taxable income / net income or loss due to reasons other than changing an LCB choice for any consequential income years (up to four years following the change in choice year).   1. Part A, Question 7 – Amount of change in taxable / net income or loss from the original disclosure and total amount disclosed at Item 7 Label T of the CTR for the income year of the schedule.   Part B, Question 7 - Amount of change in taxable / net income or loss from the original disclosure and total amount disclosed at Item 7 Label T of the CTR for any consequential income years (up to four years following the change in choice year).   1. Part A, Question 8 – Amount of change in tax losses carried forward to later income years from the original disclosure and total amount disclosed at Item 13 Label U of the CTR for the income year of the schedule.   Part B, Question 8 - Amount of change in tax losses carried forward to later income years and total amount disclosed at Item 13 Label U of the CTR for any consequential income years (up to four years following the change in choice year). |