

Australian Taxation Office –

Communication preferences (COMMPREF) 0001.2019 Business Implementation Guide

Business Implementation Guide

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This document and its attachments are **Official**

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Endorsement

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# Introduction

* 1. Purpose and audience

The purpose of this document is to provide information that will assist software developers in understanding the business context surrounding the communication preferences services.

The *Communication Preferences 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 must be read in conjunction with the *Client Communication Business Implementation Guide* *(CLNTCOMM.00012020)*, as the client communication service is required to retrieve correspondence that is preferenced to a practice. 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* *and Taxpayer Declaration 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*
1. Client Communication Preferences

The communication preferences services allow tax practitioners using SBR-enabled software to manage the majority of communications between the ATO, the tax practitioner and their client.

#### Activity statement lodgment notifications

Tax and BAS agents have the ability (in limited circumstances) to change where the electronic notification that advises an activity statement is available to lodge, is sent. This communication type has the designation activity statement lodgments (AS).

#### Communication preferences

Communications can be sent to either the:

* Practice – agent digital channel (new option)
* Client – myGov if the client is linked or otherwise paper (current state).

This is new functionality that was not previously available to tax practitioners.

Communication preferences are divided into six communication types which can have preferences set to either client or practice:

* income tax (IT)
* activity statement related (ASR)
* debt (Debt)
* study and training support loans (Loans)
* superannuation (Super)
* employer and business obligations (EBO).

More information about what types of communications are included in each communication type is available on the [ATO website](https://www.ato.gov.au/Tax-professionals/Digital-services/In-detail/Communication-types/).

#### Agent digital channel

This is a new channel introduced to allow tax practitioners to receive digital communications on behalf of their clients. Communications issued via the agent digital channel can be accessed via the ‘Communication history’ page or ‘Client mail’ in Online services for agents (OSFA).

When setting communication preferences to ‘Practice' tax practitioners will need to acknowledge that by setting their client’s communication preferences to ‘Practice’, they are designating OSFA as the preferred address for service for certain ATO communications. Tax practitioners can use software to retrieve documents even though the ATO serves the document in OSFA.

#### Express written authority

Setting or updating a client’s communication preferences requires the client’s express written authority to be obtained before making the changes and for which specific declarations are required. When a tax practitioner sets or changes a client’s communication preferences, legally they are lodging an approved form on their clients’ behalf to change their preferred address (or addresses) for the service of ATO communications.

Before a tax practitioner sets or updates a client’s communication preferences, the law requires the agent to both:

* receive authorisation in writing (either electronically or on paper) from their client, and
* provide a declaration that they have received authorisation from their client to change their preferred address or addresses for service.

In OSFA the tax practitioner is required to tick a box next to a declaration to enable the ‘Submit’ button. This ensures they are overt with their declaration and confirm that they have obtained the required express written authority from each client whose preference will be changed and that the designated address for service is OSFA.

**Practice default preferences**

For a tax practitioner to be able to set client communication preferences they first need to set their practice’s default preferences. If the default preferences are not set, client preferences cannot be set. Setting default preferences is done by setting the preference for the practice using the tax practitioners own details instead of a client’s details. The default preferences can then be used to set client preferences. Tax agents must set default preferences as Client or Practice for all six communication types. BAS agents (or agents only authorised at an account level) can only set default preferences for limited communication types related to their responsibilities:

* activity statement related
* debt.

If the tax practitioner changes their default preferences it will change the preferences of any client who has their preferences set to their agent’s default. A new written authority must be obtained from a client if the client’s preferences have been set using the practice’s default preferences and these are changed. For this reason, we do not recommend that tax practitioners use default preferences unless they are sure that they will not ever change it.

**Client communication preferences**

A tax practitioner can add and/or update client preferences using the practice default preference setting or by specifying personalised preferences for each communication type.

Clients are only able to have preferences set for the communication types for accounts they currently have or have previously had. Where a client:

* no longer has a HELP debt the Loans communication type will continue to be shown
* gets an ABN after initial communication preferences are set the new relevant communication types including ASR will be added and need to be set after the tax practitioner has obtained updated express written authority from the client.

**Table 1: Communication types and their related accounts**

| **Communication Type** | **Account held by client** |
| --- | --- |
| Debt | All account types |
| Income tax | Income tax account |
| Income tax | Trust beneficiary account |
| Activity statement related | Integrated client account  |
| Activity statement related | GST joint venture account |
| Study and Training Support Loans | HELP account |
| Study and Training Support Loans | SFSS Account |
| Study and Training Support Loans | Student start-up loan  |
| Study and Training Support Loans | ABSTUDY Student start-up loan |
| Study and Training Support Loans | Trade support loan |
| Superannuation | Superannuation  |
| Superannuation | SHA special account |
| Superannuation | USM superannuation account |
| Superannuation | Transfer balance account |
| Employer and business obligations | Administrative reporting account |
| Employer and business obligations | Superannuation guarantee employer |

A tax practitioner can only set communication preferences for the accounts they administer on behalf of their client. If a client to tax practitioner relationship is created at the:

* Client level (income tax) – a preference can be set for all relevant communication types
* Account level (linked to an Integrated client account (ICACC) or GST Joint Venture) - a preference can only be set for activity statement related and debt communication types.

Within ATO systems the client level is considered to be the income tax account. When a tax agent requests to add an agent client relationship specifically for income tax purposes, the service will add a client level link and give the agent access to all accounts. More information about tax practitioner/client relationship can be found in the *Client Update Relationship Business Implementation Guide.*

When a tax practitioner adds a preference for a communication type at the client level those preferences are automatically copied across each account the client has and account level preferences are set as well. Any attempt for a client level tax practitioner to set preferences at an account level will result in an error message.

Tax practitioners will still be required to set preferences across all communication types, even if there is another tax practitioner at a specific account level but those preferences will not be used while another tax practitioner is linked to that account.

#### Removing a tax practitioner’s preferences

Tax practitioners cannot update or remove preferences set by another agent at the client or account level, even when a client has more than one tax practitioner.

A tax practitioner’s communication preferences will automatically cease when the agent-client link is ended. This will be when:

* a tax practitioner ends the client relationship (curel.0004.2018.remove)
* the client ends the link by engaging a new tax practitioner
* the client asks to the ATO to remove the link.

#### More information about communication preferences

Further information about client communication and communication preferences, including specific details about express written authority, can be found on [ato.gov.au](https://www.ato.gov.au/tax-professionals/digital-services/online-services-for-agents/client-communication/).

# What are the Communication preferences services?

The List, Get, Validate, List, and Submit services allow tax practitioners using SBR-enabled software to list, retrieve and add communication preferences. Businesses can use the Get service to view their preferences.

* 1. Interactions

Below are the interactions to be provided through SBR.

**Table 2: Interactions available for Get, List, Validate and Submit communication preference services**

| **Interaction** | **Description** | **Single** | **Batch** |
| --- | --- | --- | --- |
| commpref.0001.2019.get | This service allows:* tax practitioners to view their default practice communication preferences
* tax practitioners to view existing communication preferences for their client, including those set by other agents
* business intermediaries to view communication preferences for their client
* business clients to view their communication preferences set by their tax practitioner.
 | Y | Y |
| commpref.0001.2019.list | This service allows tax practitioners to retrieve a list of their clients based on communication preferencing filters | Y | Y |
| commpref.0001.2019.validate | This service enables validation of changes to communication preferences prior to submission | Y | Y |
| commpref.0001.2019.submit | This service enables tax practitioners to maintain their client's communication preferences and their default practice preferences | Y | Y |

* 1. Service orchestration

### **Adding or updating communication preferences for existing clients**

**Table 3: Service orchestration for Get, Validate and Submit when adding or updating communication preferences for existing clients**

| **Interaction** | **Mandatory**  | **Service Orchestration** |
| --- | --- | --- |
| commpref.0001.2019.get | Yes | Check what communication types and communication preferences a client has.ATO strongly recommends using commpref.0001.2019.get to check what communication types and communication preferences a client has. Adding a preference that already exists or to a communication type that the client does not have will result in an error. In order to update a preference the data/time of the previous preference update needs to be included in the submit request. |
| commpref.0001.2019.validate | No | Not applicable  |
| commpref.0001.2019.submit | Yes | Not applicable |

### **Adding communication preferences for a new client**

Table 4: Service orchestration for adding communication preferences for a new client

| **Interaction** | **Mandatory** | **Service Orchestration** |
| --- | --- | --- |
| curel.0004.2018.search | No | Search for a new client or review existing client’s relationships to other agentsSee *Client Update Relationship Business Implementation Guide* |
| curel.0004.2018.validatecurel.0004.2018.submit | NoNo | Validate add agent client relationship request Add agent client relationshipFor both see *Client Update Relationship Business implementation Guide* |
| CUADDRCUASSOCCUAUTHCNTCTCUDTLCUFI | No | Review account and role demographics and update if requiredFor all see *Client Update Demographics Business Implementation Guide* |
| commpref.0001.2019.get | No | Review a list of available communication types that can be setATO strongly recommends using commpref.0001.2019.get service to check what communication types and communication preferences a client has Adding a preference that already exists or to a communication type that the client does not have will result in an error |
| commpref.0001.2019.validate | No | Not applicable  |
| commpref.0001.2019.submit | Yes | Not applicableSet all relevant communication types. |
| commpref.0001.2019.get | No | Review a list of available communication types that can be setAn error message will be received if the user tries to add a preference that already exists or to a communication type that the client does not have |
| commpref.0001.2019.validate | No | Not applicable  |
| commpref.0001.2019.submit | Yes | Set all relevant communication types. |

## List Communication Preferences

The communication preferences list service allows tax practitioners to search for clients using communication types as a filter. Applicable filters are:

* Communication type:
	+ activity statement lodgments (AS)
	+ income tax (IT)
	+ activity statement related (ASR)
	+ debt (Debt)
	+ study and training support loans (Loans)
	+ superannuation (Super)
	+ employer and business obligations (EBO).
* Destination:
	+ client
	+ practice
	+ set to my practice default (not available for activity statement lodgments)
	+ not set to my practice default (not available for activity statement lodgments)
	+ no preference set (NOTSET).
* Channel (only available for activity statement lodgments):
	+ digital
	+ paper
	+ myGov.

## Get communication preferences

The communication preferences get service allows for the retrieval of practice default and clients’ communication preferences. For tax practitioners linked only at the account level, the get response message will include:

* [COMMPREF 43] Account identifier
* [COMMPREF 44] Account type
* [COMMPREF 16] Account sequence number.

For tax practitioners acting as a client level agent, these entries can be ignored in the ‘get response message’.

## Submit communication preferences

This service is for tax practitioners only and allows them to add and/or update a communication preference at the default practice level or client specific level.

Tax practitioners can choose to set either communication preferences or activity statement lodgment notification preference or both. If adding communication preferences, all identified communication types must have a preference selected. When updating, only those requiring a change need to be selected. When updating an existing preference last updated date and time [COMMPREF19] is required. A declaration of express written authority must be made on what communication preferences are being updated or set.

Tax practitioners that are authorised to act at the client level (income tax) can only set preferences at the client level. Those linked at the account level (BAS agents) can only set communication preferences at the account. If a tax practitioner linked at the client level tries to set a preference at the account level an error message will be received.

# Authorisation

## Intermediary relationship

SBR services will allow a tax practitioner to view and update communication preferences on behalf of their client if they have a link to the client in ATO systems and have the appropriate authorisation.

**Note:** The intermediary relationship is a fundamental precondition for a tax practitioner to interact with SBR for the Communication Preferences services.

## Access Manager – myGovID/RAM

myGovID provides authentication of identity in combination with Access Manager and is used to manage access and permissions for SBR web services. The initiating parties authorised to use each service and the Access Manager permissions required for a business or intermediary are shown below. Refer to Section 3 - Access in the *Common Business Implementation and Taxpayer Declaration Guide*

**See also:**

* [Australian Business Register’s website](https://www.abr.gov.au/general-information/accessing-our-online-services-with-mygovid-and-ram), for further information on myGovID
* [ATO website](https://www.ato.gov.au/General/Online-services/Access-Manager/)**,** for more information on Access Manager.

## Initiating parties

ATO systems will check that the initiating party is allowed to use the interaction that is received through the SBR2 channel.

Table 5: Get, List, Validate and Submit service permissions

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Service** | **Interaction** | **Tax agent**  | **BAS agent**  | **Business (self-reporting)** |
| COMMPREF | commpref.0001.2019.get | Y | Y | Y |
| COMMPREF | commpref.0001.2019.list | Y | Y | N |
| COMMPREF | commpref.0001.2019.validate | Y | Y | N |
| COMMPREF | commpref.0001.2019.submit | Y | Y | N |

## Permissions

A user must be assigned the appropriate authorisation permissions to use the communication preferences services via Access Manager.

**Table 6: Access Manager permissions**

| **Interaction** | **Preference client** | **Initiating party** | **Access Manager permission** |
| --- | --- | --- | --- |
| commpref.0001.2019.get | Practice or client | Tax/BAS agent | ClientDirectory.View |
| commpref.0001.2019.get | Client | Client | Registration.View |
| commpref.0001.2019.list  | Practice or Client | Tax/BAS agent | ClientDirectory.View |
| commpref.0001.2019.validate | Client | Tax/BAS agent | Client.Registration.Change |
| commpref.0001.2019.submit | Client | Tax/BAS agent | Client.Registration.Change |
| commpref.0001.2019.validate | Practice | Tax/BAS agent | Agent.Preferences.Change |
| commpref.0001.2019.submit | Practice | Tax/BAS agent | Agent.Preferences.Change |

1. Constraints and known issues

## Known issues

Table 7: Known service issues

|  |
| --- |
| **Issue / Problem** |
| It has been identified during usage of the COMMPREF submit (BBRP) service that:* in a batch if one or more client (taxpayer) submit requests fails ‘internally (ATO)’ due to unexpected errors this will stop the full response message to all the records within that batch back to the client
* in most cases the successful records in the batch have processed correctly and records updated correctly in ATO systems
* it is just the response that will be unavailable via SBR.

This is a known system feature within SBR2 which will require the ATO to implement a long-term fix to the SBR2 platform technology.* To consume the COMMPREF service in BBRP DSPs will need to implement additional orchestration and service guidance in sections 5.3, 5.3.1 and 5.3.2 (BBRP Service Usage Additional Guidance).
* DSPs are advised to implement this additional guidance instead of defaulting to the use of commpref.0001.2019.submit in SRP. BBRP is still the ATO recommended usage approach for multiple requests at the same time.
 |

## 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/usage-restrictions#_Reasonable_use).

## BBRP service usage additional guidance

DSPs should not implement a loop for failed transactions to continue polling indefinitely. If the initial response message is not received additional polling will not return a response and DSPs must cancel that polling request. DSPs can use the commpref.0001.2019.submit service in SRP any time for manual agent requests, or to attempt to resolve a non-response in BBRP for a particular client.

### **Adding preference to new clients bbrp**

Follow guidance with additional considerations and processes:

1. Do not add communication preferences at both the client Level (income tax) and account level as part of the same request. DSPs should set it up so that agents should only be submitting one client level update request per client (no matter at what level they are linked):
	* DSPs should use the commpref.0001.2019.get service prior to using the commpref.0001.2019.submit service. This is to review a list of available communication types that need to be set and to ensure the client information is being correctly populated. Make any amendments or changes to the client’s information if needed prior to sending the commpref.0001.2019.submit in BBRP.
2. Use commpref.0001.2019.submit in BBRP for batched clients.
3. Refer to section 2.3.1 in the *ATO ebms3 Business Implementation Guide,* for what to do after polling is completed:
	* if response received successfully processed <END>, or
	* if after a reasonable polling timeframe a response is not received successfully (i.e. EBMS:0006) DSP is to cancel the polling for that particular batch message.
4. DSP will send a commpref.0001.2019.get to all those (but only those) clients in the original commpref.0001.2019.submit BBRP request that did not receive a response.
5. DSP will review the commpref.0001.2019.get response and internally set up a process to identify which clients have had their preferences updated on ATO systems and which have not. The clients that have not had their preferences updated are the clients that failed in the original message request.
6. DSPs will update their successful clients records for the clients that have processed correctly and will no longer need to send a new commpref.0001.2019.submit. For the clients that have failed, DSPs can use commpref.0001.2019.submit in SRP.
	* If record updated successfully in SRP and response received, the process is completed <END>
	* If the record fails again (most likely) in SRP this will return an error response for the tax agent to action either via the use of OSFA or via contact to the Tax Agent Support Hotline. The process in SBR is completed <END>.

### **Adding preferences to existing clients BBRP**

Follow Guidance with additional considerations and processes:

1. Use commpref.0001.2019.get in BBRP for batched clients
2. Use the commpref.0001.2019.get response and review existing and available communication preferences for the clients selected
3. DSP to send the commpref.0001.2019.submit only for the information that needs to be updated. There is no need to overwrite information that is already set in the commpref.0001.2019.get response.
4. Refer to section 2.3.1 in the *ATO ebms3 Business Implementation Guide*, for what to do after polling is completed:
	* if response received successfully processed <END>, or
	* after reasonable polling timeframe, if response is not received successfully (i.e. EBMS:0006) DSP is to cancel the polling for that particular batch message
5. DSP will send a commpref.0001.2019.get to all those (but only those) clients in the original commpref.0001.2019.submit BBRP request that did not receive a response
6. DSP will review the commpref.0001.2019.get response and internally set up a process to identify which clients have had their preferences updated on ATO systems and which have not. The clients that have not had their preferences updated are the clients that failed in the original message request.
7. DSPs will update their successful clients records for the clients that have processed correctly and will no longer need to send a new commpref.0001.2019.submit. For clients that have failed DSPs can use commpref.0001.2019.submit in SRP.
	* if record updated successful in SRP and response received the process is completed <END>
	* the if record fails again (most likely) in SRP this will return an error response for tax agent’s action either via the use of OSFA or via contact to the Tax Agent Support Hotline. However the process in SBR is completed <END>.

1. Agent Declarations

Client Search (cusrch.get)

Search for a new client or review existing client’s relationships to other agents

Add Client Relationship (curel.0004.2018.submit)

Add a new relationship to the client

See *Client Demographics Business Implementation Guide*

Review and update client demographics

Get Communication Preferences

(commpref.0001.2019.get)

Review a list of available communication types that need to be set

Submit Communication Preferences

(commpref.0001.2019.submit)

Set all communication types

Tax practitioners can set practice default preferences for the first time without written agreement from their clients. As setting the practice default communication preferences for the first time will not apply these settings to existing clients.

If a tax practitioner updates their practice default preferences they must have written express authority from all of those clients that the practice default preferences have been applied to.

When adding or updating client specific preference tax practitioners should have the client’s express written authority for changing who will be receive the client’s ATO communications.

Express written authority, or a specific declaration, is not required when changing activity statement lodgment notification preferences.

Developers of SBR-enabled software products may elect to provide a printable version of the taxpayer declaration within their products or to use client messaging interfaces to record the authority. For more information on the retention of declarations and frequently asked questions refer to the [ATO website](https://www.ato.gov.au/Tax-professionals/Digital-services/Online-services-for-agents/Client-communication/#Clientauthorisationrequirements)**.**

## The declaration

Tax practitioners do not need to make a declaration when setting default practice preferences for the first time as this will not set or change any client preferences.

For most business collaborations the ATO requires a declaration indicating the information contained in the submission is ‘true and correct’. This declaration may be made by the intermediary (party acting on behalf of the reporting party) such as a registered tax agent.

To make a declaration the intermediary must be aware of:

* the statement they are making
* that it becomes a declaration by them ‘signing’ it.

As a result in every case that a declaration is required to accompany a transaction, the intermediary must have displayed to them:

* a specific statement(s) describing what they are about to declare
* an acknowledgment that the declaration is made by signing the statement(s) in a particular way.

The declaration statement below is required for all client preference setting or updating (including changing practice default preferences):

|  |
| --- |
| **Declaration**I have received express written authority from my client to designate their preferred address(es) for service for ATO communications.I have prepared this document in accordance with the information supplied by my client.I have received a declaration from my client stating that the information provided is true and correct.I understand that by setting my client’s communication preferences to ‘Practice’, I am designating ATO Online services for agents (OSFA) as their preferred address for service for certain ATO communications.I understand and have explained to my client that some ATO communications may be sent digitally and others will be sent by post. |

The intermediary signs by actively confirming what constitutes their ‘signature’ by using a tick-box, submit button or a similar mechanism. Their signature must be sent with the transaction that enables the sender to be uniquely identified within the business.

The wording of the declaration varies depending on what type of myGovID the intermediary is using. The tables below describe each scenario and provides the wording for each declaration and suggested wording for the signing statements.

In the tables, the placeholder <ATO Product> is to be replaced with the appropriate ATO product as defined in the ATO Service Registry. For those business collaborations that do not permit schedules, the phrase ‘and its related schedule(s)’ is to be omitted.

Where a specific business collaboration requires a different declaration or no declaration, this will be specified in the ATO Service Registry for that product.

Below are two examples providing required wording and guidance on a correct declaration. Online (cloud) service providers sending a message on behalf of another entity (reporting party or an intermediary) must support example 2.

## Required wording

**Example 1:**

| An **intermediary** who is a registered agent is lodging via SBR using an myGovID assigned to an **individual**. For either: **Scenario 1** - An intermediary changes their default practice preferences so that:* debt mail goes to ‘Client’ to pay their debts instead of the practice
* rest of the communication types goes to ‘Practice’.

**Scenario 2** - An intermediary updates client specific preference (single or bulk update) so that PAYG instalment payers manage their own instalment notices:* the rest of the communication types set to ‘Practice’
* activity statement lodgment notification to ‘Client’.

**Declaration statements**The statement that an intermediary who is a registered agent is declaring must be:I have received express written authority from my client to designate their preferred address(es) for service for ATO communications.I have prepared this document in accordance with the information supplied by my client.I have received a declaration from my client stating that the information provided is true and correct.I understand that by setting my client’s communication preferences to ‘Practice’ I am designating ATO Online services for agents (OSFA) as their preferred address for service for certain ATO communications.I understand and have explained to my client that some ATO communications may be sent digitally and others will be sent by post.**Signing statement**The text describing the way that they are ‘making’ the declaration by ‘signing’ it in a particular way shall include reference to signing with the myGovID.For example:‘Tick this box to sign this declaration with the myGovID you used to log in’.Note: Shortening this statement to ‘Tick this box to sign this declaration’ would not be acceptable as it does not make reference to the **identity** (that is the myGovID) of the intermediary, who is a registered agent making the declaration. |
| --- |

**Example 2:**

|  |
| --- |
| An **intermediary** who is a registered agent is lodging via SBR using an myGovID assigned to a **device**.The intermediary has added or changed an activity statement lodgment notification preference only. No other communication preferences have been set or changed.**Declaration statement** No declaration statement is required.**Signing statement**The text describing the way that they are ‘making’ the declaration by ‘signing’ it in a particular way shall include reference to signing with the myGovID for the device *and* the field giving a unique user identifier.For example:‘Tick this box to sign this declaration with the myGovID used by this software and your full name inserted above’.**Note**: Shortening this statement to ‘Tick this box to sign this declaration’ would not be acceptable as it does not make reference to the **identity** of the intermediary, who is a registered agent making the declaration.The user identifier must allow the myGovID owner or an external auditor to uniquely identify the individual who made the declaration.The identifier used can be specified by the myGovID owner providing it allows identification as mentioned above. Examples of suitable identifiers include a user login, a full name, or an email address. |