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| Standard Business Reporting  Australian Taxation Office  Individual Income Tax Return  IITR.0008 2021 Package v1.5 Contents    Date: 18th May 2023 | | | |
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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](mailto: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** |
| --- | --- | --- |
| 1.5 | 18/05/2023 | This document has been updated for the May 2023 release with documentation changes.  **Section 2 Package contents**  **Updated:**  The following artefacts were updated with Documentation changes: Refer to the artefacts change history for further information.   * **ATO IITR.0008 2021 Validation Rules.xlsx** *1 x deleted interactive error (IEH) message* |

***Note:*** *Previous Version history can be found in Appendix A of this document.*

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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) Individual Income Tax Return (IITR) 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 IITR 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 IITR 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
* Validation Rules (VRs)
* Reporting Taxonomy zip file
* Rule Implementation zip file (C#)

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) yet is packaged together as a ‘suite’.

### Services

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

|  |  |  |  |
| --- | --- | --- | --- |
| Description | Service | Change | Comments |
| Individual Income Tax Return 2021 | iitr.0008 2021 | Updated |  |
| Capital Gains Tax Schedule 2018 | cgts.0006 2018 | Present |  |
| Deductions Schedule 2019 | ddctns.0001 2019 | Present |  |
| Income Details Schedule 2021 | incdtls.0002 2021 | Present |  |
| Non-Resident Foreign Income Schedule 2018 | nrfi.0002 2018 | Present |  |
| Multi-Property Rental Schedule 2019 | rntlprpty.0001 2019 | Present |  |

### Interactions

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

|  |  |  |  |
| --- | --- | --- | --- |
| Description | Interaction | Change | Comments |
| Individual Income Tax Return 2021 - Lodge | iitr.0008.2021.lodge | Updated |  |
| Individual Income Tax Return 2021 - Prelodge | iitr.0008.2021.prelodge | Updated |  |
| Individual Income Tax Return 2021 - Prefill Request | iitr.0008.2021.prefill.request | Present |  |
| Individual Income Tax Return 2021 - Prefill Response | iitr.0008.2021.prefill.response | Present |  |
| Capital Gains Tax Schedule 2018 | cgts.0006.2018.lodge | Present |  |
| Deductions Schedule 2019 | ddctns.0001.2019.lodge | Present |  |
| Income Details Schedule 2021 | incdtls.0002.2021.lodge | Present |  |
| Non-Resident Foreign Income Schedule 2018 | nrfi.0002.2018.lodge | Present |  |
| Multi-Property Rental Schedule 2019 | rntlprpty.0001.2019.lodge | Present |  |

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

The table below outlines the package contents.

| Name | Document  Date | Document Status | Version | Comments | Package Status |
| --- | --- | --- | --- | --- | --- |
| ATO CGTS.0006 2018 Message Structure Table.xlsx | 17.05.2018 | Final | 1.0 | No change from prior year. | Present |
| ATO CGTS.0006 2018 Validation Rules.xlsx | 17.05.2018 | Final | 1.0 | No change from prior year. | Present |
| ATO DDCTNS.0001 2019 Message Structure Table | 16.05.2019 | Final | 1.0 | No change from prior year. | Present |
| ATO DDCTNS.0001 2019 Validation Rules | 16.05.2019 | Final | 1.0 | No change from prior year. | Present |
| ATO IITR 2021 Contracts.zip | 03.06.2021 | Final | 1.0 | No change from prior release.  This zip file contains the contract schema for:   * INCDTLS; Income Details Schedule | Present |
| ATO IITR 2021 Reporting Taxonomies.zip | 23.09.2021 | Final | 1.2 | No change from prior release. | Present |
| ATO IITR 2021 Rule Implementation.zip | 19.08.2021 | Final | 1.2 | No change from prior release. | Present |
| ATO IITR.0008 2021 Message Structure Table.xlsx | 23.09.2021 | Final | 1.1 | No change from prior release. | Present |
| ATO IITR.0008 2021 Validation Rules.xlsx | 18.05.2023 | Final | 1.3 | Removed Interactive error message for backend error code 99111, as this error code is no longer in use.  *Note: Document change only, there is no change to code*.   * CMN.ATO.IITR.EM000380 | Updated |
| ATO INCDTLS.0002 2021 Message Structure Table.xlsx | 03.06.2021 | Final | 1.0 | No change from prior release. | Present |
| ATO INCDTLS.0002 2021 Validation Rules.xlsx | 03.06.2021 | Final | 1.0 | No change from prior release. | Present |
| ATO NRFI.0002 2018 Message Structure Table.xlsx | 17.05.2018 | Final | 1.0 | No change from prior year. | Present |
| ATO NRFI.0002 2018 Validation Rules.xlsx | 17.05.2018 | Final | 1.0 | No change from prior year. | Present |
| ATO PIITR.0008 2021 Request Message Structure Table.xlsx | 03.06.2021 | Final | 1.0 | No change from prior release. | Present |
| ATO PIITR.0008 2021 Response Message Structure Table.xlsx | 08.06.2021 | Final | 1.1 | No change from prior release. | Present |
| ATO PIITR.0008 2021 Validation Rules.xlsx | 03.06.2021 | Final | 1.0 | No change from prior release. | Present |
| ATO RNTLPRPTY.0001 2019 Message Structure Table.xlsx | 16.05.2019 | Final | 1.0 | No change from prior year. | Present |
| ATO RNTLPRPTY.0001 2019 Validation Rules.xlsx | 29.08.2019 | Final | 1.0 | No change from prior year. | Present |

|  |  |
| --- | --- |
| **Total artefacts in this Package:** | **18** |
| Present artefacts | 17 |
| New artefacts | 0 |
| Updated artefacts | 1 |
| Pending artefacts | 0 |
| Removed artefacts | 0 |

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 artefacts have remained the same. Where both the code and design has changed, this will be reflected in the individual design artefacts (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** |
| --- | --- | --- | --- | --- | --- | --- |
| None |  |  |  |  |  |  |

***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** | |
| --- | --- | --- | --- | --- | --- | --- | --- |
| None |  |  |  |  |  | |  |

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** | **Reference Number** | **Resolution** | **Proposed**  **EVTE Date** | **Proposed**  **PROD Date** | **Issue Status (Open/**  **Closed/**  **Deferred)** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | Dividends relating to Exploration Credits may be provided in the prefill response under the Dividend Deductions context and contain only the Exploration credits for companies (IITR1116) amount. | iitr.0009.2022.prefill.response | TFSD1345270 | Any dividend exploration credit amounts are already summed into Other Refundable Tax Offsets (IITR275) with the associated Other Refundable Tax Offsets Code (IITR276) set to “ExplorationCreditRefundableTaxOffset”. The removal of the dividend field IITR1116 is currently under discussion and has been deferred to TT22. | TT22 | TBC | Deferred |
| 2 | Error response for VR.ATO.DDCTNS.000004 displays ‘0’ instead of ‘EMPTY’ for fields referenced in the rule which were not provided in the request. | ddctns.0001.2019.lodge | INC000034305974  TFS1391677 | Update code for validation rule to return ‘EMPTY’ for each referenced field in the error response when the field in the request was not provided, which has been deferred to TT22. | TT22 | TBC | Deferred |
| 3 | Validation rules incorrectly triggering (e.g. VR.ATO DDCTNS.000003) when context sequence containers are blank. | rntlprpty.0001.2019.lodge | INC000034389554  TFS1428193 | This issue may occur for TT21 IITR submissions where a RNTLPRPTY schedule is included.  As further investigations are currently on-hold, any potential solution has been deferred to TT22.  DSP’s to ensure all context sequence containers are populated for a successful lodgment. | TT22 | TBC | Deferred |
| 4 | The element name for alias DDCTNS401 does not match the SBR Definitional Taxonomy in the TT19 DDCTNS schedule. | ddctns.0001.2019.lodge | TFSD1417015 | The report taxonomy change will be corrected in a future rollover of the service which has been deferred to TT22. | TT22 | TBC | Deferred |
| 5 | The taxonomy reference ID’s for alias's RNTLPRPTY107 & RNTLPRPTY104 are incorrectly set to 14438 & 4395 respectively in the RNTLPRPTY MST and schema - the correct values are 13775 & 2092 respectively. | rntlprpty.0001.2019.lodge | TFSD1403542 | The taxonomy reference ID’s will be corrected in a future rollover of the service which has been deferred to TT22. | TT22 | TBC | Deferred |
| 6 | Validation rule VR.ATO.IITR.730355 currently enforces amounts at IITR322, IITR323 & IITR358 when INCDTLS209 is provided, irrespective of whether the INCDTLS209 amount relates to UPP or non-UPP. | iitr.0008.2021.lodge  incdtls.0002.2021.lodge | INC000039322087  TFSD1988508 | Zero (0) to be entered for the UPP total fields IITR323 & IITR358 when only non-UPP amounts apply, and similarly, zero (0) to be entered for the non-UPP total field IITR322 when only UPP amounts apply.  The proposal to update VR.ATO.IITR.730355, to apply the rule to UPP amounts only while a new rule will be introduced for non-UPP amounts, has been deferred to TT22. | TT22 | TBC | Deferred |
| 7 | Validation rule VR.ATO.IITR.410003 may incorrectly trigger when total salary and wage expenses (IITR514) exceeds total business expenses as the calculation incorrectly excludes cost of sales. | iitr.0007.2020.lodge  iitr.0008.2021.lodge | INC000043531810  TFSD2257340 | Validation rule VR.ATO.IITR.410003 has been updated for TT20 (and incorporated into TT21) to re-include the cost of sales into the calculation of business expenses. | 21Q3 (TT20)  21Q3 (TT21) | 21Q3 (TT20)  21Q3 (TT21) | Closed |
| 8 | Validation rule VR.ATO.IITR.730092 is incorrectly excluding foreign rental entries in the calculation for IITR334 “Net foreign rent” when the foreign rental income declared is zero (0) but deductions have been incurred. | iitr.0007.2020.lodge  iitr.0008.2021.lodge | INC000043504684  TFSD2263880 | Validation rule VR.ATO.IITR.730092 will be updated for TT20 (and incorporated into TT21) to include foreign rental entries into the calculation which have foreign rental income declared as zero (0) when deductions have been incurred. | 21Q3 (TT20)  21Q3 (TT21) | 21Q3 (TT20)  21Q3 (TT21) | Open |
| 9 | Lodgments with more than 3 Business Loss Activity Details groups, with at least one of Type of Loss 8 are being incorrectly rejected with CMN.ATO.IITR.EM0020 (error code 95153). | iitr.0007.2020.lodge  iitr.0008.2021.lodge | INC003127168 TFSD2473685 | Internal system logic to be updated to allow lodgment. | 21Q3 (TT20) 21Q3 (TT21) | 21Q3 (TT20) 21Q3 (TT21) | Open |
| 10 | Prefill response amounts of '0' (zero) potentially requiring tax agents to provide schedule details or manually remove amounts. | iitr.0008.2021.prefill.response | INC003146036 | Currently under investigation. | 21Q3 | 21Q3 | Open |
| 11 | 5% Lump sum B amounts may be excluded from Notice of Assessments (NoA) for TT20 lodgments (onwards). | iitr.0007.2020.lodge  iitr.0008.2021.lodge | INC003205428  TFSD2555827 | This issue has been resolved within the internal systems to correctly process the 5% lump sum B amounts for NoA's. | 21Q3 | 21Q3 | Closed |

## Future scope

| **Change**  **#** | **Change Description** | **Impacted**  **Interactions** | **Proposed**  **EVTE Date** | **Proposed**  **PROD Date** | **Change Status (Open/**  **Closed)** |
| --- | --- | --- | --- | --- | --- |
| 1 | The Prefill response field IITR1139 "Statement by a Supplier" is now redundant and will be removed from the associated MST and report taxonomy – deferred to TT22. | iitr.0009.2022.prefill.response | TT22 | TT22 | Open |
| 2 | The following sub-total trust fields relating to non-primary production will no longer be required, and will be removed from the INCDTLS MST – deferred to TT22;  INCDTLS250 “Non-primary production net income from trusts (less capital gains, foreign income and franked distributions)”  INCDTLS253 “Franked distributions from trusts”  INCDTLS256 “Non-primary production other deductions from trusts” | iitr.0009.2022.lodge  incdtls.0003.2022.lodge | TT22 | TT22 | Open |
| 3 | The business definitions for the following assessable income elements may be misleading and will be re-aligned with the original (TT19) deprecated fields IITR345 & IITR346 for improved clarity (e.g. remove references to low value pool) – deferred to TT22;  IITR613 “Assessable balancing adjustment from low value pool relating to financial investments”  IITR614 “Assessable balancing adjustment from low value pool relating to rental property”  INCDTLS457 “Assessable balancing adjustment from low value pool relating to financial investments”  INCDTLS458 “Assessable balancing adjustment from low value pool relating to rental property  INCDTLS459 “Remaining assessable balancing adjustment” | iitr.0009.2022.lodge  incdtls.0003.2022.lodge | TT22 | TBC | Open |
| 4 | As Non-primary production landcare operations expenses from partnership (INCDTLS473) is a deduction, it may be relocated within the Partnership non-primary production deduction tuple (INCDTLS474) for the INCDTLS MST – deferred to TT22. | incdtls.0003.2022.lodge | TT22 | TBC | Open |
| 5 | The label for INCDTLS187 “Foreign income deductible expenses” may be renamed to “Foreign income expenses” as amount is not deemed deductible for exempt foreign income – deferred to TT22. | incdtls.0003.2022.lodge | TT22 | TBC | Open |
| 6 | Additional granular fields which contribute to IITR204 “Net financial investment loss” may be introduced into the INCDTLS MST – deferred to TT22.  e.g. NZ franking credits from a trust; primary production income from managed funds, partnerships or trusts. | iitr.0009.2022.lodge  incdtls.0003.2022.lodge | TT22 | TBC | Open |
| 7 | Additional granular fields for trust Early stage offsets, which contribute to IITR495 & IITR496, may be introduced into the INCDTLS MST – deferred to TT22. | iitr.0009.2022.lodge  incdtls.0003.2022.lodge | TT22 | TBC | Open |
| 8 | Validation rule VR.ATO.IITR.730271 may be removed to allow the Australian residency start date to be on or after the Australian residency end date – deferred to TT22. | iitr.0009.2022.lodge | TT22 | TBC | Open |
| 9 | Include check for Employee share scheme (ESS) income and Non-resident Foreign Income (NRFI) into the ‘nil return’ validation rule VR.ATO.IITR.730166 to avoid the warning triggering when only ESS or NRFI is the only income – deferred to TT22. | iitr.0009.2022.lodge | TT22 | TBC | Open |
| 10 | Alias IITR354 "Tax withheld - lump sum payments in arrears" may be removed from the IITR MST as tax withheld amounts can be included in IITR600 "Salary or wages tax withheld" – deferred to TT22. | iitr.0009.2022.lodge | TT22 | TBC | Open |
| 11 | Additional granular fields may be introduced to capture Lump sum payments in arrears for Australian annuities in the INCDTLS MST – deferred to TT22. | iitr.0009.2022.lodge  incdtls.0003.2022.lodge | TT22 | TBC | Open |
| 12 | The monetary format of INCDTLS schedule amount fields may be altered to only accept dollar amounts for consistency across the INCDTLS MST. e.g. IITR326 “Salary or wages lump sum E” – deferred to TT22. | incdtls.0003.2022.lodge | TT22 | TBC | Open |
| 13 | The monetary format for IITR330 “Exempt foreign employment income” may be altered to allow negative (loss) amounts, which is currently enforced to be zero when a loss is incurred via VR.ATO.IITR.730086 – deferred to TT22. | iitr.0009.2022.lodge | TT22 | TBC | Open |
| 14 | Replace PSS and RS (and obsolete IITR) alias references with equivalent IITR/INCDTLS/RNTLPRPTY/DDCTNS equivalent aliases in the IITR Prefill response MST – deferred to TT22. | iitr.0009.2022.prefill.response | TT22 | TBC | Open |
| 15 | The Early stage offsets for non-managed funds (aliases INCDTLS231 & INCDTLS232) may be removed from the INCDTLS MST – deferred to TT22. | iitr.0009.2022.lodge  incdtls.0003.2022.lodge | TT22 | TBC | Open |
| 16 | The current limit of 30 characters for DDCTNS314 “Other work related expenses description” (and potentially other description fields) may be increased to 100 characters – deferred to TT22. | ddctns.0001.2019.lodge | TT22 | TBC | Open |
| 17 | Removal of spouse gender label from the Individual Income Tax Return – deferred to TT22. | iitr.0009.2022.lodge | TT22 | TBC | Open |
| 18 | Validation rules VR.ATO.IITR.730259 & VR.ATO.IITR.730260 may be updated for IITR617 “Income from a financial investment not included elsewhere” to include other income from managed fund components (INCDTLS401/INCDTLS431) – deferred to TT22. | iitr.0009.2022.lodge  incdtls.0003.2022.lodge | TT22 | TBC | Open |
| 19 | The current limit of 30 characters for IITR213 “Spouse's or de facto spouse's family name” may be increased to 40 characters – deferred to TT22. | iitr.0009.2022.lodge | TT22 | TBC | Open |
| 20 | The current limit of 15 characters for IITR24 “First name” and IITR214 “Spouse's or de facto spouse's first name” may be increased to 40 characters – deferred to TT22. | iitr.0009.2022.lodge | TT22 | TBC | Open |
| 22 | Employment Termination Payments (ETP) which only include a tax free component may be allowed in future IITR services as currently rejected in TT20/TT21 under validation rule VR.ATO.INCDTLS.000412 – deferred to TT22. | incdtls.0003.2022.lodge | TT22 | TBC | Open |
| 23 | Update references to Low Income Super Contribution (LISC) in IITR validation rules, as LISC has been replaced by Low Income Super Tax Offset (LISTO) – deferred to TT22. | iitr.0009.2022.lodge | TT22 | TBC | Open |
| 24 | Additional granular fields may be introduced to capture Lump sum payments in arrears for Australian government allowance and pension payments in the INCDTLS MST. | iitr.0009.2022.lodge  incdtls.0003.2022.lodge | TT22 | TT22 | Open |

Appendix A – Prior Version History

| **Version** | **Release date** | **Description of changes** |
| --- | --- | --- |
| 0.1 | 10.12.2020 | Initial draft release for the rollover of the 2021 IITR services for the December 2020 EVTE deployment.  **Note:** *‘****New****’ artefacts are draft for build commencement and describe (at a high level) changes for this iteration only from a prior year.  ‘****Present****’ artefacts are based on previous year implementations and are in Production. Changes may occur if defects are rectified that require re-deployment.*  **Section 2 Package contents**  **New:**   * **ATO INCDTLS.0002 2021 Validation Rules.xlsx** * **ATO PIITR.0008 2021 Request Message Structure Table.xlsx**   The following artefacts were updated with **functional changes** from the prior year:  Refer to the artefacts change history for further information.   * **ATO IITR 2021 Contracts.zip**   *Contracts zip includes:*  *Updated*   * *INCDTLS; Income Details Schedule* * **ATO IITR 2021 Reporting Taxonomies.zip**   *Reporting Taxonomies zip includes:*  *Updated*   * *IITR; Individual Income Tax Return*   *Present*   * *CGTS; Capital Gains Tax Schedule* * *DDCTNS; Deductions Schedule* * *NRFI; Non-Resident Foreign Income Schedule* * *RNTLPRPTY; Multi-Property Rental Schedule* * **ATO IITR 2021 Rule Implementation.zip**   *Rule Implementation zip includes:*  *Updated*   * *IITR; Individual Income Tax Return* * *INCDTLS; Income Details Schedule*   *Present*   * *CGTS; Capital Gains Tax Schedule* * *DDCTNS; Deductions Schedule* * *NRFI; Non-Resident Foreign Income Schedule* * *RNTLPRPTY; Multi-Property Rental Schedule* * **ATO IITR.0008 2021 Message Structure Table.xlsx** * *14 x updated data elements* * **ATO IITR.0008 2021 Validation Rules.xlsx** * *46 x updated rules* * *1 x new interactive error (IEH) message* * *1 x deleted interactive error (IEH) message* * **ATO INCDTLS.0002 2021 Message Structure Table.xlsx** * *42 x updated data elements* * **ATO PIITR.0008 2021 Response Message Structure Table.xlsx** * *4 x updated data elements* * **ATO PIITR.0008 2021 Validation Rules.xlsx** * *1 x updated rule*   **Present:**  The following artefacts were included with **no** **functional changes** from the prior year:   * **ATO CGTS.0006 2018 Message Structure Table.xlsx** * **ATO CGTS.0006 2018 Validation Rules.xlsx** * **ATO DDCTNS.0001 2019 Message Structure Table.xlsx** * **ATO DDCTNS.0001 2019 Validation Rules.xlsx** * **ATO NRFI.0002 2018 Message Structure Table.xlsx** * **ATO NRFI.0002 2018 Validation Rules.xlsx** * **ATO RNTLPRPTY.0001 2019 Message Structure Table.xlsx** * **ATO RNTLPRPTY.0001 2019 Validation Rules.xlsx**   **Section 4 Known issues and future scope**  Updated to include known issues and future scope.   * **10 x items added to known issues** * **28 x items added to future scope** |
| 0.2 | 14.01.2021 | **Draft for consultation.**  This release contains;   1. Updates to allow reporting of income received from Special disability and Testamentary trusts. 2. Updates for CGT reporting on the IITR form related to the Affordable housing discount. 3. The functionality of VR.ATO.INCDTLS.000414 incorporated into the schema validation for INCDTLS151.   **Section 2 Package contents**  **Updated:**  The following artefacts were updated with **functional changes** from the prior release:  Refer to the artefacts change history for further information.   * **ATO IITR 2021 Contracts.zip**   *Contracts zip includes:*  *Updated*   * *INCDTLS; Income Details Schedule* * **ATO IITR 2021 Reporting Taxonomies.zip**   *Reporting Taxonomies zip includes:*  *Updated*   * *IITR; Individual Income Tax Return*   *Present*   * *CGTS; Capital Gains Tax Schedule* * *DDCTNS; Deductions Schedule* * *NRFI; Non-Resident Foreign Income Schedule* * *RNTLPRPTY; Multi-Property Rental Schedule* * **ATO IITR 2021 Rule Implementation.zip**   *Rule Implementation zip includes:*  *Updated*   * *IITR; Individual Income Tax Return* * *INCDTLS; Income Details Schedule*   *Present*   * *CGTS; Capital Gains Tax Schedule* * *DDCTNS; Deductions Schedule* * *NRFI; Non-Resident Foreign Income Schedule* * *RNTLPRPTY; Multi-Property Rental Schedule* * **ATO IITR.0008 2021 Message Structure Table.xlsx** * *4 x updated data elements* * **ATO IITR.0008 2021 Validation Rules.xlsx** * *1 x new rule* * *13 x updated rules* * *1 x deleted rule* * **ATO INCDTLS.0002 2021 Message Structure Table.xlsx** * *1 x updated data elements* * **ATO INCDTLS.0002 2021 Validation Rules.xlsx** * *1 x deleted rule*   **Section 4 Known issues and future scope**  Updated to include known issues and future scope.   * **1 x known issue updated** * **3 x items added to future scope** * **2 x future scope items closed** * **2 x future scope items updated** |
| 0.3 | 18.02.2021 | **Draft for consultation.**  This release contains;   1. Updates to remove the reporting of Joint Petroleum Development Area income. 2. Updates for reporting Temporary Full Expensing. 3. Prefill updates to provide JobKeeper Payment amounts for Eligible Business Participants.   **Section 2 Package contents**  **Updated:**  The following artefacts were updated with **functional changes** from the prior release:  Refer to the artefacts change history for further information.   * **ATO IITR 2021 Contracts.zip**   *Contracts zip includes:*  *Updated*   * *INCDTLS; Income Details Schedule* * **ATO IITR 2021 Reporting Taxonomies.zip**   *Reporting Taxonomies zip includes:*  *Updated*   * *IITR; Individual Income Tax Return*   *Present*   * *CGTS; Capital Gains Tax Schedule* * *DDCTNS; Deductions Schedule* * *NRFI; Non-Resident Foreign Income Schedule* * *RNTLPRPTY; Multi-Property Rental Schedule* * **ATO IITR 2021 Rule Implementation.zip**   *Rule Implementation zip includes:*  *Updated*   * *IITR; Individual Income Tax Return* * *INCDTLS; Income Details Schedule*   *Present*   * *CGTS; Capital Gains Tax Schedule* * *DDCTNS; Deductions Schedule* * *NRFI; Non-Resident Foreign Income Schedule* * *RNTLPRPTY; Multi-Property Rental Schedule* * **ATO IITR.0008 2021 Message Structure Table.xlsx** * *1 x new heading* * *5 x new data elements* * *1 x updated data element* * **ATO IITR.0008 2021 Validation Rules.xlsx** * *7 x new rules* * *3 x updated rules* * *1 x deleted rule* * **ATO PIITR.0008 2021 Response Message Structure Table.xlsx** * *1 x new context* * *1 x new heading* * *2 x new data elements* * **ATO INCDTLS.0002 2021 Message Structure Table.xlsx** * *1 x updated data element* * *1 x deleted report tuple* * *6 x deleted data elements* * **ATO INCDTLS.0002 2021 Validation Rules.xlsx** * *12 x deleted rules*   **Section 4 Known issues and future scope**  Updated to include known issues and future scope.   * **3 x known issue updated** * **2 x items added to future scope** * **3 x future scope items closed** * **2 x future scope items updated** * **2 x closed future scope items removed** |
| 0.4 | 18.03.2021 | **Draft release of the ATO IITR 2021 services for March 2021 EVTE.**  This release contains updates for reporting Backing Business Investment.  **Section 2 Package contents**  **Updated:**  The following artefacts were updated with **functional changes** from the prior release:  Refer to the artefacts change history for further information.   * **ATO IITR 2021 Reporting Taxonomies.zip**   *Reporting Taxonomies zip includes:*  *Updated*   * *IITR; Individual Income Tax Return*   *Present*   * *CGTS; Capital Gains Tax Schedule* * *DDCTNS; Deductions Schedule* * *NRFI; Non-Resident Foreign Income Schedule* * *RNTLPRPTY; Multi-Property Rental Schedule* * **ATO IITR 2021 Rule Implementation.zip**   *Rule Implementation zip includes:*  *Updated*   * *IITR; Individual Income Tax Return*   *Present*   * *CGTS; Capital Gains Tax Schedule* * *DDCTNS; Deductions Schedule* * *INCDTLS; Income Details Schedule* * *NRFI; Non-Resident Foreign Income Schedule* * *RNTLPRPTY; Multi-Property Rental Schedule* * **ATO IITR.0008 2021 Message Structure Table.xlsx** * *1 x new heading* * *3 x new data elements* * **ATO IITR.0008 2021 Validation Rules.xlsx** * *3 x new rules*   **Section 3.1 Technical changes**  Detailed additional code changes for rules VR.ATO.GEN.001023, VR.ATO.GEN.500030 and VR.ATO.GEN.500033.  **Section 4 Known issues and future scope**  Updated to include known issues and future scope.   * **2 x future scope items closed** * **2 x future scope items updated** * **3 x closed future scope items removed** |
| 0.5 | 15.04.2021 | **Draft release of the ATO IITR 2021 services for April 2021 EVTE.**  This release contains;   1. The removal of the indicator field (IITR434) for selling any goods or services using the internet. 2. Updates to the eligibility for “Covered as dependent child” private health insurance claims, previously only applicable to taxpayers under 25, which is now relaxed to a warning when the taxpayer is over 31. 3. A correction to the english business rule for the validation of Gross rent (VR.ATO.IITR.730215).   **Section 2 Package contents**  **Updated:**  The following artefacts were updated with **functional changes** from the prior release:  Refer to the artefacts change history for further information.   * **ATO IITR 2021 Reporting Taxonomies.zip**   *Reporting Taxonomies zip includes:*  *Updated*   * *IITR; Individual Income Tax Return*   *Present*   * *CGTS; Capital Gains Tax Schedule* * *DDCTNS; Deductions Schedule* * *NRFI; Non-Resident Foreign Income Schedule* * *RNTLPRPTY; Multi-Property Rental Schedule* * **ATO IITR 2021 Rule Implementation.zip**   *Rule Implementation zip includes:*  *Updated*   * *IITR; Individual Income Tax Return*   *Present*   * *CGTS; Capital Gains Tax Schedule* * *DDCTNS; Deductions Schedule* * *INCDTLS; Income Details Schedule* * *NRFI; Non-Resident Foreign Income Schedule* * *RNTLPRPTY; Multi-Property Rental Schedule* * **ATO IITR.0008 2021 Message Structure Table.xlsx** * *1 x deleted heading* * *1 x deleted data element* * **ATO IITR.0008 2021 Validation Rules.xlsx** * *1 x new rule* * *1 x updated rule* * *1 x deleted rule* * *1 x deleted interactive error*   **Section 4 Known issues and future scope**  Updated to include known issues and future scope.   * **1 x item added to known issues** * **7 x known issues updated** * **5 x items added to future scope** * **23 x future scope items updated** * **2 x closed future scope items removed** * **2 x future scope items closed** |
| 0.6 | 20.05.2021 | **Draft release of the ATO IITR 2021 services for May 2021 EVTE.**  This release contains;   1. Updates to IITR validation rules related to the affordable housing CGT discount (VR.ATO.IITR.310085 & VR.ATO.IITR.310087). 2. Increase to allowed field lengths for Backing Business Investment & Temporary Full Expensing value fields. 3. Updates to IITR validation rules to consider First Home Super Saver scheme amounts. 4. Updates to IITR prefill response message structure moving CGT Losses Carry Forward data to non-repeating context and associated changes. 5. Removal of ESS Label 12G from all applicable forms (IITR, INCDTLS, PIITR), and associated validation rule updates and removals. 6. Addition of a new PIITR response field to indicate whether the client has a novated lease. 7. Update to Health Insurer ID Codes Domain table. 8. Updates to validation rules for cyclical changes to superannuation related rates and thresholds. 9. Removal of Other Non-Refundable Tax Offset fields from IITR. 10. Updates to (4) IITR documented technical business rules with an additional count context condition, for rules which reference fields within repeating contexts, to provide clarity of when rules trigger (non-functional change). 11. Updates to Deduction Median Rates for Non-Resident Foreign Income lodgments.   **Section 2 Package contents**  **Updated:**  The following artefacts were updated with **functional changes** from the prior release:  Refer to the artefacts change history for further information.   * **ATO IITR 2021 Contracts.zip**   *Contracts zip includes:*  *Updated*   * *INCDTLS; Income Details Schedule* * **ATO IITR 2021 Reporting Taxonomies.zip**   *Reporting Taxonomies zip includes:*  *Updated*   * *IITR; Individual Income Tax Return*   *Present*   * *CGTS; Capital Gains Tax Schedule* * *DDCTNS; Deductions Schedule* * *NRFI; Non-Resident Foreign Income Schedule* * *RNTLPRPTY; Multi-Property Rental Schedule* * **ATO IITR 2021 Rule Implementation.zip**   *Rule Implementation zip includes:*  *Updated*   * *IITR; Individual Income Tax Return* * *INCDTLS; Income Details Schedule*   *Present*   * *CGTS; Capital Gains Tax Schedule* * *DDCTNS; Deductions Schedule* * *NRFI; Non-Resident Foreign Income Schedule* * *RNTLPRPTY; Multi-Property Rental Schedule* * **ATO IITR.0008 2021 Message Structure Table.xlsx** * *5 x updated data elements* * *1 x deleted heading* * *3 x deleted data elements* * **ATO INCDTLS.0002 2021 Message Structure Table.xlsx** * *1 x deleted data element* * **ATO PIITR.0008 2021 Response Message Structure Table.xlsx** * *1 x new context* * *1 x new data element* * *5 x updated data elements* * *1 x deleted data element* * **ATO IITR.0008 2021 Validation Rules.xlsx** * *27 x updated rules* * *6 x deleted rules* * *2 x new interactive errors* * *2 x updated interactive errors* * *2 x updated domain tables* * **ATO INCDTLS.0002 2021 Validation Rules.xlsx** * *5 x updated rules* * *1 x deleted rule*   **Section 3.1 Technical changes**  Detailed code changes for rules VR.ATO.IITR.100043, VR.ATO.IITR.000641 and VR.ATO.IITR.000645.  **Section 4 Known issues and future scope**  Updated to include known issues and future scope.   * **1 x item added to known issues** * **2 x known issues updated** * **3 x known issues closed** * **1 x item added to future scope** * **1 x future scope item updated** * **6 x future scope items closed** * **2 x closed future scope items removed** |
| 1.0 | 03.06.2021 | **Final release of the ATO IITR 2021 services for 3rd June 2021 EVTE.**  This release contains;   1. Updates to IITR validation rules for an increase of the Work-related car expenses from 68 cents/km to 72 cents/km. 2. Updates to IITR validation rules for an increase of the Lower Income Limit of the Medicare Threshold for Individuals from $22,801 to $23,226. 3. Updates to IITR validation rules for an increase of the Parenting payment threshold from $20,543 to $22,106. 4. Update to VR.ATO.IITR.000641 to correct a logic issue with the technical business rule (documentation only). 5. Update to code for VR.ATO.INCDTLS.W00311 to align the message details with the ATO INCDTLS.0002 2021 Validation Rules artefact.   **Section 2 Package contents**  **Updated:**  The following artefacts were updated to Final (v1.0) with **functional changes** from the prior release:  Refer to the artefacts change history for further information.   * **ATO IITR 2021 Rule Implementation.zip**   *Rule Implementation zip includes:*  *Updated*   * *IITR; Individual Income Tax Return* * *INCDTLS; Income Details Schedule*   *Present*   * *CGTS; Capital Gains Tax Schedule* * *DDCTNS; Deductions Schedule* * *NRFI; Non-Resident Foreign Income Schedule* * *RNTLPRPTY; Multi-Property Rental Schedule* * **ATO IITR.0008 2021 Validation Rules.xlsx** * *5 x updated rules*   The following artefacts were updated to Final (v1.0) with **no** **functional changes** from the prior release:   * **ATO IITR 2021 Contracts.zip** * **ATO IITR 2021 Reporting Taxonomies.zip** * **ATO IITR.0008 2021 Message Structure Table.xlsx** * **ATO INCDTLS.0002 2021 Message Structure Table.xlsx** * **ATO INCDTLS.0002 2021 Validation Rules.xlsx** * **ATO PIITR.0008 2021 Request Message Structure Table.xlsx** * **ATO PIITR.0008 2021 Response Message Structure Table.xlsx** * **ATO PIITR.0008 2021 Validation Rules.xlsx**   **Section 3.2 Event message changes**  Detailed code message changes for rule VR.ATO.INCDTLS.W00311.  **Section 4 Known issues and future scope**  Updated to include known issues and future scope.   * **2 x items added to known issues** * **3 x closed known issues removed** * **1 x item added to future scope** * **1 x future scope item closed** * **6 x closed future scope items removed** |
| 1.1 | 08.06.2021 | **Final release of the ATO IITR 2021 services for 8th June 2021 EVTE.**  This release contains updates to the IITR prefill response to include a new code field for government grant non-assessable non-exempt (NANE) payments, as well as other minor non-functional description updates.  **Section 2 Package contents**  **Updated:**  The following artefacts were updated with **functional changes** from the prior release:  Refer to the artefacts change history for further information.   * **ATO IITR 2021 Reporting Taxonomies.zip**   *Reporting Taxonomies zip includes:*  *Updated*   * *IITR; Individual Income Tax Return*   *Present*   * *CGTS; Capital Gains Tax Schedule* * *DDCTNS; Deductions Schedule* * *NRFI; Non-Resident Foreign Income Schedule* * *RNTLPRPTY; Multi-Property Rental Schedule* * **ATO PIITR.0008 2021 Response Message Structure Table.xlsx** * *1 x new data element* * *1 x updated data element* * *1 x updated context*   **Section 4 Known issues and future scope**  Updated to include known issues and future scope.   * **1 x item added to known issues** * **1 x known issue closed** * **1 x future scope item updated** * **1 x future scope item closed** * **1 x closed future scope item removed** |
| 1.2 | 10/08/2021 | **Final release of the ATO IITR 2021 services for 10th August 2021 EVTE.**  This release contains updates to the IITR Validation Rules to update the Australian Government allowances and payments like Newstart, youth allowance and austudy payment threshold to $40,000 instead of $22,106  **Section 2 Package contents**  **Updated:**  The following artefacts were updated with **functional changes** from the prior release:  Refer to the artefacts change history for further information.   * **ATO IITR 2021 Validation Rules** * **ATO IITR 2021 Rule Implementation.zip**   *Rule Implementation zip includes:*  *Updated*   * *IITR; Individual Income Tax Return*   *Present*   * *CGTS; Capital Gains Tax Schedule* * *DDCTNS; Deductions Schedule* * *NRFI; Non-Resident Foreign Income Schedule* * *RNTLPRPTY; Multi-Property Rental Schedule*   **Section 4 Known issues and future scope**  Updated to include known issues and future scope.   * **1 x closed known issue item removed** * **1 x closed future scope item removed** |
| 1.3 | 19/08/2021 | **Final release of the ATO IITR 2021 services for 19th August 2021 EVTE.**  This release contains the following update to validation rules;   1. Update to VR.ATO.IITR.410003 to include Primary Production/Non-Primary Production stock costs 2. New rule to ensure that the number of months eligible for tax-free threshold are provided with Australian residency dates.   **Section 2 Package contents**  **Updated:**  The following artefacts were updated with **functional changes** from the prior release:  Refer to the artefacts change history for further information.   * **ATO IITR.0008 2021 Validation Rules.xlsx** * *1 x updated rule* * *1 x new rule* * **ATO IITR 2021 Rule Implementation.zip**   *Rule Implementation zip includes:*  *Updated*   * *IITR; Individual Income Tax Return*   *Present*   * *CGTS; Capital Gains Tax Schedule* * *DDCTNS; Deductions Schedule* * *INCDTLS; Income Details Schedule* * *NRFI; Non-Resident Foreign Income Schedule* * *RNTLPRPTY; Multi-Property Rental Schedule*   **Section 4 Known issues and future scope**  Updated to include known issues and future scope.   * **2 x items closed for known issues** |
| 1.4 | 23/09/2021 | Final release of the ATO IITR 2021 services for 30th September 2021 EVTE to support Report Guidance updates for Temporary Full Expensing labels and will be available for 14th of October 2021 Production release.  **Section 2 Package contents**  **Updated:**  The following artefacts were updated with **functional changes** from the prior release:  Refer to the artefacts change history for further information.   * **ATO IITR.0008 2021 Message Structure Table.xlsx** * *3 x Report Guidance updates* * *5 x Label name and* *Report Guidance updates* * **ATO IITR 2021 Reporting Taxonomies.zip**   *Reporting Taxonomies zip includes:*  *Updated*   * *IITR; Individual Income Tax Return*   *Present*   * *CGTS; Capital Gains Tax Schedule* * *DDCTNS; Deductions Schedule* * *NRFI; Non-Resident Foreign Income Schedule* * *RNTLPRPTY; Multi-Property Rental Schedule* |