Standard Business Reporting

Australian Taxation Office –

Company Tax Return 2023 (CTR.0014)  
Business Implementation Guide

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This document and its attachments are **Official**

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Version control

|  |  |  |
| --- | --- | --- |
| **Version** | **Release date** | **Description of changes** |
| 0.1 | 25/05/2023 | Changes include:   * updated link to 2022 for additional free text field * updated other links to point to correct page * updated Endorsement box on Page 2 * minor formatting changes. |

Endorsement

Deborah Robinson – Director, Public Groups and International (Endorsed for business context)

David Baker – Director, Individuals and Intermediaries (Endorsed for publication)

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# Introduction

## Purpose and audience

The purpose of this document is to provide information that will assist Digital Service Providers (DSPs) in understanding the business context surrounding the 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)
* an amendment to a CTR
* 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 ATO CTR service for the 2023 CTR and the SBR ELStagFormat service for the years 1998 – 2016. The CTR 2023 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 and Taxpayer Declaration Guide](https://www.sbr.gov.au/sites/default/files/ato_common_business_implementation_and_taxpayer_declaration_guide_v1.1.docx)
* test information, for example conformance suites
* Message Structure Tables
* validation rules.

## 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)
* [ATO Common Business Implementation and Taxpayer Declaration Guide](https://www.sbr.gov.au/sites/default/files/ato_common_business_implementation_and_taxpayer_declaration_guide_v1.1.docx).

## Changes in 2023 Company Tax Return (CTR) Service

Items added:

* Item 13 – Losses information
* Label T – Tax loss 2022-23 carried back to 2018-19
* Label W – Tax loss 2022-23 carried back to 2019-20
* Label X – Tax loss 2022-23 carried back to 2020-21
* Label Y – Tax loss 2022-23 carried back to 2021-22
* Label Z – Tax Rate 2021-22
* Label A – Net exempt income 2021-22
* Label B – Income tax liability 2021-22
* Label C – Select your aggregated turnover range for 2021-22 – (select range A to P)
* Label D – Aggregated turnover for 2021-22.

Items removed:

* Calculation statement
* Label M – Research and Development (R&D) recoupment tax
* Label H1 – Credit for interest on early payments – amount of interest.

**Research and development tax incentive schedule 2023**

Items removed:

* Part A Calculation of notional R&D deductions
* Item 8 R&D assets – Balancing adjustment losses (removed with 2 labels)
  + Label O – Australian owned R&D
  + Label P – Foreign owned R&D.

# 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 companies to ensure the correct amount of tax is paid on the income of the various types of company structures.

## Where SBR fits into CTR Lodgment Obligations

The CTR service provides several 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 |

## 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, 2022 or 2023 CTR amendments).

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

* Message Structure Table (MST) and schedule structure tables
* Validation Rules (VR).

## Interactions

Table 2: Interactions available in the CTR lodgment process

| **Service** | **Interaction** | **Detail** | **Single** | **Batch** | **Optional** |
| --- | --- | --- | --- | --- | --- |
| CTR | CTR.Prelodge | Validate CTR message before lodgment (2023) | Y | Y | Y |
| CTR | CTR.Lodge | Lodge CTR (2023) | Y | Y | N |
| ELStagFormat | ELStagFormat.Lodge | Lodge CTR for prior years as SBR message using ELS tag format | N | Y | Y |

# Authorisation

## 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: If the relationship does not exist, the Client Update Relationship services can be used to establish the relationship between the tax agent and the taxpayer.

See the [ATO CUREL 2018 Business Implementation Guide](https://www.sbr.gov.au/sites/default/files/ATO-CUREL-0004.2018-Business-Implementation-Guide.docx) for more information and the [SBR website](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/obligation-management-oblmgt/client-management-clntmgt) on client management.

## 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:

* Section 3 – Authorisation in the [Common Business Implementation and Taxpayer Declaration Guide](https://www.sbr.gov.au/sites/default/files/ato_common_business_implementation_and_taxpayer_declaration_guide_v1.1.docx)
* 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 |

## 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 |

# 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.

Find out about the[Reasonable Use policy](https://softwaredevelopers.ato.gov.au/usage-restrictions).

# 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. For information on the retention of declarations and frequently asked questions, see [Client declarations and lodgment online](https://www.ato.gov.au/tax-professionals/prepare-and-lodge/managing-your-lodgment-program/client-declarations-and-lodgment-online/).

## Suggested wording

For returns lodged via a tax agent:

|  |
| --- |
| **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:

|  |
| --- |
| **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:

* Section 6 in the[Common Business Implementation and Taxpayer Declaration Guide](https://www.sbr.gov.au/sites/default/files/ato_common_business_implementation_and_taxpayer_declaration_guide_v1.1.docx).

# CTR guidance

## Prior year CTR lodgment through SBR

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 the [A06\_DIS\_SBR specification](https://softwaredevelopers.ato.gov.au/ELSspecification) from the ELS suite of artefacts, available from the ATO software developer website.

## 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: Example of a free text scenario

| **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. |

See [additional information](https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/Before-you-lodge/Prevent-delays-in-processing-returns/#Providingadditionalinfhttps://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time/Before-you-lodge/Prevent-delays-in-processing-returns/ormation) instructions for more information.

## TFN and ABN algorithm validation

For more information, see:

* [How to obtain the tax file number algorithm](https://developer.sbr.gov.au/collaborate/display/DSPCOLLAB/Tax+file+number+%28TFN%29+algorithm), to access the algorithm and validate TFNs in a BMS product
* [ABN validation.](https://developer.sbr.gov.au/collaborate/display/DSD/Australian+Business+Number+%28ABN%29+algorithm)

## 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 would 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 of the Taxation Administration Act 1953.

## 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]).

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.

## Additional context

* Validation messages to Capital allowances related labels

Use this messaging when adding validation messages to Capital Allowance related labels:

To reduce the risk of compliant taxpayers being selected for ATO investigation we are proposing to introduce some messaging for taxpayers lodging company income tax returns. The messaging will inform what labels should be completed if they complete certain capital allowances labels. The messaging should result in more accurate returns being lodged, thereby reducing the need for the ATO to undertake follow up action with the taxpayer.

Warning messages will appear for the labels outlined in the tables below.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Label completed** | **Label  to complete** | **Label name** | **Description of change / Recommended action that the taxpayer should take to rectify the issue** | **Corresponding validation message** |
| 6S | 6X | 6S - Total income  6X - Depreciation expenses | If label 6S is greater than zero, then label 6X should be completed and the amount must be at least 0 or higher. | Depreciation expenses should be completed if Total income is greater than zero. |
| 6X | 7W | 6X - Depreciation expenses  7W - Non-deductible expenses | If label 6X is greater than zero, then label 7W should be completed and the amount must be at least 0 or higher. | Non-deductible expenses should be completed if Depreciation expenses is greater than zero. |
| 6X | 7F | 6X - Depreciation expenses  7F - Deduction for decline in value of  depreciating assets | If label 6X is completed, then label 7F should also be completed and the amount must be at least 0 or higher. | Deduction for decline in value of depreciating assets should be completed if Depreciation expenses is completed. |
| 6X | 10A and 10B | 6X - Depreciation expenses  Small business entity simplified depreciation  10A – Deduction for certain assets  10B - Deduction for general SB pool | The total of 10A and 10B cannot be more than 6X. If so, alert TP to correct.  [NB: As per 2022 company tax return instruction, a small business **should** also complete item 10 if they complete 6X.] | The sum of Deduction for certain assets and Deduction for general small business pool should be equal to or less than the Depreciation expenses amount. |
| 7F | 7I | 7F - Deduction for decline in value of  depreciating assets  7I - Capital works deductions | If label 7F is completed, then label 7I should be completed even if it is zero. | Capital works deductions and Total adjustable values at end income year should be completed if Deduction for decline in value of depreciating assets is completed. |
| 7F | 9E | 7F - Deduction for decline in value of  depreciating assets  9E - Total adjustable values at end of income year | If label 7F is completed than label 9E should be completed even if it is zero. | Same as immediately above |
| 7F | 9A-9I | 7F - Deduction for decline in value of  depreciating assets  9A-I - Capital allowances statistical labels | Label 9A – 9I should be completed if label 7F is greater than zero. Labels 9A-9I should have a value of zero or higher, for each label. | Questions regarding depreciating assets should be answered if Deduction for decline in value of depreciating assets is greater than zero. |
| ANZSIC code is in the range of mining codes (06000 to 10900) **and**  7H>0 | 9J | 7H - Deduction for project pool  9J – Total mining capital expenditure and/or transport capital that you allocated to a project pool and for which you can claim a deduction this income year | Label 9J should be completed if label 7H is greater than zero, and ANZSIC code is in the range of mining codes (06000 to 10900). | Total mining capital expenditure and/or transport capital that you allocated to a project pool and for which you can claim a deduction this income year should be completed if Deduction for project pool is greater than zero and the Business Industry code is in the range of mining codes (06000 to 10900). |
| 7F | 9C | 7F - Deduction for decline in value of  depreciating assets  9C - Have you self-assessed the  effective life of any of these assets? | Label 9C should be answered Yes/No if label 7F is greater than zero. | Have you self-assessed the effective life of any of these assets?' and 'Did you recalculate the effective life for any of your assets this income year?' fields should be answered if Deduction for decline in value of depreciating assets is greater than zero. |
| 7F | 9D | 7F - Deduction for decline in value of  depreciating assets  9D - Did you recalculate the effective life for  any of your assets this income year? | Labels 9D should be answered Yes/No if label 7F is greater than zero. | Same as immediately above |

## 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](https://www.ato.gov.au/Tax-professionals/Digital-services/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 via Online services for agents (OsFA). 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

|  |  |
| --- | --- |
| **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. |

# Schedule guidance

## Reportable tax position schedule (RTP)

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, 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 [RTP schedule instructions 2023](https://www.ato.gov.au/Forms/Reportable-tax-position-schedule-instructions-2023/?anchor=Introduction) with the relevant information.

Category C question update:

New:

* Question 41 – Treaty shopping arrangements or to obtain reduced withholding tax rates ([TA 2022/2](https://www.ato.gov.au/law/view/document?src=hs&pit=99991231235958&arc=false&start=1&pageSize=10&total=3&num=2&docid=TPA%2FTA20222%2FNAT%2FATO%2F00001&dc=false&stype=find&cat=ZG%3A%3A%3ATaxpayer%20alerts&tm=phrase-basic-2022)).
* Question 42 – global intangible low-taxed income ([TD 2022/9](https://www.ato.gov.au/law/view/document?src=hs&pit=99991231235958&arc=false&start=1&pageSize=10&total=2&num=0&docid=TXD%2FTD20229%2FNAT%2FATO%2F00001&dc=false&stype=find&tm=phrase-basic-TD%202022%2F9)).

Amended:

* Question 7 – red zone has been added to subcategory 6.
* Question 14 – red zone has been added to subcategory 7 and 17. Additional information is requested in the comments.
* Question 23 – red zone has been added to subcategory 7.
* Question 24 – minor change to subcategory numbers.
* Question 34 – minor wording changes.
* Question 35 – subcategory 1, 2 and 3 added to the question.
* Question 37 – red zone has been added to subcategory 6, 16 and 26.
* Question 39 – subcategory 8 has been modified with red zone added and subcategory 9 removed.

Removed:

* Question 18 – information is collected through other means.

## Research and development tax incentive schedule (RDTI)

The RDTI must be completed where the company makes a claim at A item 21 Non-refundable tax offset or U item 21 Refundable R&D tax offset in the CTR. Where the company has additional assessable income in relation to a clawback amount covered by Part B of this schedule but is not claiming a tax offset under R&D tax incentive, the RDTI does not require completion. The schedule comprises:

* Part A – Calculation of notional R&D deductions
* Part B – Clawback amounts
* Part C – R&D expenditure to associates
* Part D – Aggregated turnover
* Part E – R&D tax offset calculation.

Items removed

* Part A – Calculation of notional R&D deductions
* Label O – R&D assets – Balancing adjustment losses – Australian owned R&D
* Label P – R&D assets – Balancing adjustment losses – Foreign owned R&D.

## 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, 2022 or 2023 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.

Items added:

* A new specific form year for 2023, following the 2021 and 2022 forms issued in 2022.