Standard Business Reporting

Australian Taxation Office –

Company Tax Return 2024 (CTR.0015)  
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 | 23/05/2024 | First draft. Changes include:   * CTR.0015 2024 service updates * removal of Temporary Full Expensing (TFE) and Loss Carry Back (LCB) labels and associated VRs. * Updated links to point to correct page |

Endorsement

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# 1. 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 2024 CTR and the SBR ELStagFormat service for the years 1998 – 2016. The CTR 2024 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
* 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 Company Tax Return 2024 Service

Items added:

* Item 7 – Reconciliation to taxable income or loss
* *Label K – Small business energy incentive (****not yet law*** *as at 23 May 2024)*
* Item 24 – Digital games tax offset
* Label A – Current year refundable DGTO amount being claimed.
* Label B – Total amount of current year DGTO already being claimed or being claimed by related companies.

Items removed:

* Item 7 – Reconciliation to taxable income or loss
* Label L – Small business technology investment boost
* Label P – Offshore banking unit adjustment
* Item 9 – Capital allowances
* Label P – Are you making a choice to opt out of temporary full expensing for some or all of your eligible assets?
* Label Q – Number of assets you are opting out for
* Label R – Value of assets you are opting out for
* Label S – Temporary full expensing deductions
* Label T – Number of assets you are claiming for
* Label U – Are you using the alternative income test?
* Item 13 – Losses information
* Label A – Tax loss 2019-20 carried back to 2018-19
* Label B – Tax loss 2020-21 carried back to 2018-19
* Label C – Tax loss 2020-21 carried back to 2019-20
* Label D – Tax loss 2021-22 carried back to 2018-19
* Label E – Tax loss 2021-22 carried back to 2019-20
* Label F – Tax loss 2021-22 carried back to 2020-21
* 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 G – Tax Rate 2019-20
* Label H – Tax Rate 2020-21
* Label Z – Tax Rate 2021-22
* Label I – Net exempt income 2018-19
* Label J – Net exempt income 2019-20
* Label K – Net exempt income 2020-21
* Label A – Net exempt income 2021-22
* Label L – Income tax liability 2018-19
* Label M – Income tax liability 2019-20
* Label N – Income tax liability 2020-21
* Label B – Income tax liability 2021-22
* Label O – Select your aggregated turnover range for 2019-20
* Label P – Aggregated turnover for 2019-20
* Label Q – Select your aggregated turnover range for 2020-21
* Label R – Aggregated turnover for 2020-21
* Label C – Select your aggregated turnover range for 2021-22
* Label D – Aggregated turnover for 2021-22
* Label S – Loss carry back tax offset

## Consolidation of records

When there are ATO system limitations on the number of records that can be stored for a particular section of the CTR, and a client has more records than the maximum allowed for that section, consolidation of records is recommended.

**Note:** [Online Services for DSPs](https://developer.sbr.gov.au/collaborate/pages/viewpage.action?pageId=42991664) provides information as a controlled information resource, made available only to digital service providers for the sole purpose of assisting in the development of tax-related software (both commercial and in-house). In some cases, the information is in draft form or has been made available for the purposes of consultation, proof of concept work and or pilots. You **must not** on-forward controlled information to persons or organisations outside your own organisation.

# 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 : 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)
* Trust income schedule (DISTBENTRT)
* Consolidated Groups Notification of Formation and Member Entry/Exit (CGNFT)

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 : Interaction available in CTR lodgment process

| **Service** | **Interaction** | **Detail** | **Single** | **Batch** | **Optional** |
| --- | --- | --- | --- | --- | --- |
| CTR | CTR.Prelodge | Validate CTR message before lodgment (2024) | Y | Y | Y |
| CTR | CTR.Lodge | Lodge CTR (2024) | 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) and the [SBR website](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/obligation-management-oblmgt/client-management-clntmgt) for more information on client management.

## 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 [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)
* 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

## 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.

For further information, see the[DSP conditions of use](https://softwaredevelopers.ato.gov.au/usingourservices/dsp-conditions-use) and [Reasonable Use policy](https://softwaredevelopers.ato.gov.au/sites/default/files/2020-06/Reasonable_use_of_ATO_digital_wholesale_services.pdf).

# 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 statement**  We are authorised to request TFNs by the Taxation Administration Act 1953. We use them to identify you in our records. It is not an offence not to provide TFNs. However, this may cause delays in processing your form. Taxation law authorises us to collect information and disclose it to other government agencies. This includes personal information of the person authorised to complete the form and sign the declaration. See more about your privacy at **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 statement**  We are authorised to request TFNs by the Taxation Administration Act 1953. We use them to identify you in our records. It is not an offence not to provide TFNs. However, this may cause delays in processing your form. Taxation law authorises us to collect information and disclose it to other government agencies. This includes personal information of the person authorised to complete the form and sign the declaration. See more about your privacy at **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. |

For further information surrounding taxpayer declarations refer to:

* Section 6 of the[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).

# 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. |

## TFN and ABN algorithm validation

The relevant information for TFN and ABN algorithm validation can be found at:

* [How to obtain the tax file number algorithm](https://developer.sbr.gov.au/collaborate/display/DSPCOLLAB/Tax+file+number+%28TFN%29+algorithm) and
* [Australian Business Number algorithm](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 future calculation rather than the original amount.

The requirement to truncate 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 2024–25 Income tax returns before the end of the income year of 30 June 2024 (or the end of their Substituted Accounting Period [SAP]).

To lodge a future year return, the year cannot be greater than one year into the future (Current Year + 1) and certain criteria must be met.

## Additional context

Tool tip messages to item 7 – Reconciliation to taxable income

Label 7J – Small business skills and training boost

* Tool tip message for the Small Business Skills and Training Boost label 7J

Tool tip message to appear when a client is completing the Company tax return, and hovers over:

Item 7, label J – Small business skills and training boost

**Message:** You cannot claim the boost if the entity’s aggregated turnover is $50 million or greater. More information is available on the [ATO website](https://www.ato.gov.au/Business/Income-and-deductions-for-business/Deductions/Small-business-skills-and-training-boost/).

Label 7K – Small business energy incentive

* Tool tip message for the new small business energy incentive label

Tool tip message to appear when a client is completing the Company tax return, and hovers over:

Item 7, label K – Small business energy incentive

**Message:** You cannot claim the energy incentive bonus deduction if the entity’s aggregated annual turnover is $50 million or greater. A $20,000 cap applies. More information is available on the [ATO website](https://www.ato.gov.au/about-ato/new-legislation/in-detail/businesses/small-business-energy-incentive).

Validation messages to Item 9 – 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.

Table 6: Warning and validation messages for captial allowance realted labels

| **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 |

Update to item 7 – Reconciliation to taxable income

CTR.0015 2024 Message structure table - Report guidance:

Label 7J – Franking credits (CTR93)

Do **not** include franking credits attached to:

* a distribution the company receives indirectly, through one or more partnerships or trusts (include these at item **6** – label **D Gross distribution from partnerships** or **E Gross distribution from trusts**)

## 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 **at least 28 days** 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 PAYG instalments (based on this rate) thereafter.

Table : 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 3: 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 2024](https://www.ato.gov.au/forms-and-instructions/reportable-tax-position-schedule-2024-instructions) with the relevant information.

**Category C question updates**

New questions:

There are three new Category C questions, two are relevant to Public Group entities. The new questions are based on recently published Practical Compliance Guidance PCG 2024/2 and have replaced question 32, these include:

Question 43

Has your entity participated in any arrangement(s) where the profits of a private company have been accessed in a tax-free form (that is, without an additional tax liability) by arranging for the profits to be passed to your entity or another participant through an interposed holding company using an arrangement, or variation of an arrangement, described in Taxpayer Alert TA 2023/1?

Question 44

If your entity has any international related party Intangibles Migration Arrangements that involved a migration of intangible assets in the current income year (within the meaning set out in paragraph 3 of Practical Compliance Guidance PCG 2024/1), and the Migration arrangement is not an Excluded Intangibles Arrangement (see paragraph 39 of Practical Compliance Guidance [PCG 2024/1](https://www.ato.gov.au/law/view/document?LocID=%22COG%2FPCG20241%2FNAT%2FATO%22&PiT=99991231235958)) disclose the risk rating you have self-assessed under Table 1 of the Risk Assessment Framework in Practical Compliance Guidance PCG 2024/1 for the 3 most material Migration arrangements.

If in the current year, your entity has entered into one or more Migration arrangements with a higher risk rating under Table 1 of the Risk Assessment Framework than the 3 most material arrangements disclosed, you must also disclose each of those other arrangements.

Each arrangement must be included as a separate disclosure on the RTP schedule.

Materiality is determined using the instructions to question 17 of the International dealings schedule (IDS).

If you are making a disclosure in question 17 of the IDS regarding a restructuring event which is also an Intangibles Migration Arrangement (within the meaning of Practical Compliance Guidance PCG 2024/1), you can refer to that as one of your disclosures and make the relevant reference in the comments section.

Enter the relevant subcategory number in the RTP Category C subcategory field.

* Subcategory 1: Green (lower risk)
* Subcategory 2: Blue (lower to medium risk)
* Subcategory 3: Amber (medium risk)
* Subcategory 4: Red (higher risk)
* Subcategory 5: White Zone
* Subcategory 6: high risk, if you have not applied PCG 2024/1.

**Note:** if an Intangibles Migration arrangement has been disclosed in question 17 of the IDS and you refer to that disclosure in your RTP schedule you do not need to provide the below details to the extent you have already disclosed them in the IDS.

In the **Comments** field for each disclosed arrangement:

* provide a summary of each arrangement, including the type of arrangement (e.g., a sale or licence) and the entities involved
* provide a summary of the intangible assets involved in each arrangement including a summary of the key connected DEMPE activities
* indicate whether the arrangement has been disclosed in question 17 of the IDS in the current income year.

Question 45

Other than Excluded Intangibles Arrangements (as defined in paragraph 39 of Practical Compliance Guidance [PCG 2024/1](https://www.ato.gov.au/law/view/document?LocID=%22COG%2FPCG20241%2FNAT%2FATO%22&PiT=99991231235958)), if your entity has any international related party Intangibles Migration Arrangements in the current year that did not involve a Migration of intangible assets in the current year (within the meaning set out in paragraph 3 of Practical Compliance Guidance PCG 2024/1), disclose whether any of those arrangements is connected with a prior Migration of intangible assets held by your entity in the last 5 years?

Enter the relevant subcategory number in the RTP Category C subcategory field.

* Subcategory 1: Yes – one or more current arrangements are connected with a prior Migration
* Subcategory 2: No – none of the current arrangements are connected with a prior Migration
* Subcategory 3: Don’t know whether one or more current arrangements are connected to a prior Migration
* Subcategory 4: high risk, if you have not applied PCG 2024/1.

**Note:** if the prior Migration arrangement has been disclosed in question 17 of the IDS, you do not need to provide the below details to the extent you have already disclosed them in the IDS.

If Subcategory 1 applies, in the **Comments** field provide for both the current arrangement and any connected past Migration of intangible assets:

* provide a summary of each arrangement, including type of arrangement (e.g., sale or licence) and the entities involved
* provide a summary of the intangible assets involved in each arrangement, including a summary of the key connected DEMPE activities
* whether the arrangement has been disclosed in question 17 of the IDS and the income year the disclosure was made.

Changes to questions:

* Question 9: minor change to the comments
* Question 14: minor change to heading for schedule 3
* Question 19: new Subcategory 3 added for confirmation that an entity is compliant with the terms of a settlement deed or future compliance agreement
* The exemption for foreign banks or other qualifying financial entities was updated for the administrative solution provided to the Australian Financial Market Association.

Removed questions:

There were 6 questions removed, these include:

* Question 2: special dividend or a share buy-back through an equity raising event as outlined in Taxpayer Alert TA 2015/2
* Question 7: cross-border leasing arrangements involving the use, in Australian waters, of non-resident-owned mobile offshore drilling units (MODUs) as outlined under PCG 2020/1
* Question 27: structured arrangements as outlined under LCR 2019/3 and PCG 2019/6
* Question 30: issued shares owned by a single shareholder TD 2019/14
* Question 32: DEMPE of intangible assets TA 2020/1
* Question 37: arm’s length debt test to determine its maximum allowable debt amount as outlined in PCG 2020/7.

## Trust income schedule (TIS)

**Ordering of distributing trust identifier**

It is recommended that only one identifier is provided for the distributing trust. Where the distributing trust is:

* A managed fund, complete the identifier in the following order of priority
  + Investor number of the distributing trust (DISTBENTRT42)
  + Australian Business Number of the distributing trust (DISTBENTRT4)
  + Australian Company Number of the distributing trust (DISTBENTRT41)
* A non-managed fund, complete the identifier in the following order of priority
  + Australian Business Number of the distributing trust (DISTBENTRT4)
  + Australian Company Number of the distributing trust (DISTBENTRT41)

**Consolidation of records for the Trust income schedule**

***Trust Distributions (including managed funds)***

For Trust distributions both managed and non-managed, the maximum number of records that can be returned is 150 per taxpayer – including any consolidation records. Where there are more records than the maximum allowed, the remaining records must be consolidated into one or two records.

***Ordering***

There is no requirement to order records for the trust income schedule. However, it is recommended that the records are reported and ordered as follows:

* All distributions recorded from highest value to lowest value.

Where there are more than 150 records in total aggregate as follows:

* If there are only non-managed fund records, record at 150 will be the aggregate of records 150 onwards.
* If there are only managed fund records, record at 150 will be the aggregate of records 150 onwards.
* If there are non-managed fund and managed fund records, record at 149 non-managed funds onwards, and record at 150 managed funds onwards.

The ordering will ensure that as part of the future copy of return service, the individual records with the highest value are presented back to the tax agent when the data is returned. It will also support the accuracy of the ATOs risk modelling services.

NOTE: This is not a mandatory requirement, and no validation will be implemented to verify this approach.

***Standard description***

A standard description for the consolidated record is to be completed at ‘*Name of distributing trust*’ (DISTBENTRT5) and should be recorded as:

* “**Consolidation - XX non-managed fund records**” (with XX being the number of distributions consolidated into the last record).
* “**Consolidation - XX managed fund records**” (with XX being the number of distributions consolidated into the last record).