

Standard Business Reporting

Australian Taxation Office –

Lodgment (LDG.0005) 2023 List
Business Implementation Guide

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This document and its attachments are **Official.**

For further information, raise an enquiry via [Online Services for DSPs](https://softwaredevelopers.ato.gov.au/OnlineservicesforDSPs). If you are unable to access this, contact 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** |
| 1.2 | 22/08/2024 | Updated title of document to ‘ATO LDG 0005.2023 LIST Business Implementation Guide’. |
| 1.1 | 01/08/2024 | Updated title of document to ‘ATO LDG LST 0005.2023 Business Implementation Guide’. |
| 1.0 | 18/07/2024 | Final version endorsed for publishing.  |

Endorsement

Katrena Cawthorne, Director, Individuals and Intermediaries – Endorsed for business context and publication.

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# 1. Introduction

## 1.1 Purpose and document context

The purpose of this document is to provide information to assist Digital Service Providers (DSPs) in understanding the business context surrounding Lodgment (LDG) List service.

The Lodgment List 2023 Business Implementation Guide forms part of the broader suite of documents used by the Australian Taxation Office (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 Standard Business Reporting (SBR) documentation suite including 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)

web service/platform information

test information, for example conformance suites

Message Structure Tables

validation rules.

## 1.2 Glossary

For a glossary of terminology, see:

[SBR glossary](https://www.sbr.gov.au/digital-service-providers/developer-tools/glossary)

[ATO definitions](https://www.ato.gov.au/Definitions/?anchor=top).

# 2. Lodgment (LDG) services

The Lodgment service contains 2 interactions:

LDG.list

LDG.get.

This business implementation guide is only for the LDG.list interaction, for LDG.get refer to the [LDG GET 0002.2019 Business Implementation Guide](https://www.sbr.gov.au/sites/default/files/2024-03/ATO_LDG_GET_0002.2019_Business_Implementation_Guide.docx).

The LDG.list interaction allows tax practitioners, business and businesses intermediaries using SBR-enabled software to view a list of expected and received lodgments. The LDG.list interaction provides an extended functionality to the Lodgment List (LDGLST) service and Activity Statement List (AS.list) interaction. The service is use to return a list for the following lodgment types:

Activity statement

Taxable payments annual report

Individual Income Tax Return

Company Tax Return

Fringe Benefits Tax Return (FBT)

Trust tax return

Partnership Tax Return

Fund Income Tax Return

Self-Managed Superfund Return

Generic Company Tax Return

Generic Fund Income Tax Return

Generic Partnership Tax Return

Generic Trust Tax Return

Generic Individual Income Tax Return

Generic FBT Return

Attribution Managed investment trust return and liability

Excise return

Limited Registration Entity Goods and Services Tax (GST) return.

Generic forms are used internally for prior year returns that do not have a specific form definition. Generally, the form is only used for the 2003 year and prior years, however the specific year differs depending on the form type. The form category will reflect the return type that was processed, for example, a generic company tax return or company tax return.

If the role type is used to filter Income Tax Exempt – NFP[[1]](#footnote-1) Self Review Return, the service will only return account and role details, specifics of lodgments will not be returned.

The [LDG76] *Due or refundable amount* provides the total liabilities calculated for the financial accounting period, for the lodgment of Income Tax returns and Activity Statements. DSP’s can orchestrate this with the CLNTACC services to provide a complete account view, including current account balance, account due and payable amount and estimated penalty and interest amount.

## 2.1 Interactions

Below are the interactions to be provided through SBR.

Table : Interactions available for lodgment service

| **Interaction** | **Short Description** | **Single** | **Batch** | **Optional** |
| --- | --- | --- | --- | --- |
| ldg.list | View a list of expected and received lodgments for Activity Statements, Income Tax, FBT returns and Taxable Payments annual reports. | Y | Y | N |
| ldg.get | Retrieve a copy of a client’s processed Income Tax Return lodgmentRefer to the [LDG GET Business Implementation Guide](https://www.sbr.gov.au/sites/default/files/2024-03/ATO_LDG_GET_0002.2019_Business_Implementation_Guide.docx). | Y | Y | Y |

## 2.2 Service orchestration

Table : Service orchestration for client account, lodgment.list and submit services

|  | **Interaction** | **Mandatory**  | **Service Orchestration** |
| --- | --- | --- | --- |
| 1 | Client Account List services(CLNTACC.list or CLNTACCSUM.list) | No | Account ID, Account Sequence number or account type can be obtained from either of the client account list services  |
| 2 | ldg.list | Yes | Ldg.list can be filtered by:account ID or account sequence number account typerole typeform categoryperiod start and end datelodgment status |
| 3 | Pre-fill services:* AS.get
* IITR.get**\***
 | No | Pre-fill services are only available for Activity Statement and Individual Income Tax Return obligations. Refer to:[Activity Statement business implementation guide](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/activity-statements)[Individual income tax return business implementation guide](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/income-tax-returns-itr/individual-income-tax-returns-iitr) |
| 4 | Lodgment ServicesAS.submitIITR.submit**\***CTR.submitTPAR.submitFBT.submitPTR.submitTRTAMI.submitSMSFAR.submitFITR.submit | No | Refer to:[Activity Statement business implementation guide](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/activity-statements)[Individual income tax return business implementation guide](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/income-tax-returns-itr/individual-income-tax-returns-iitr)[Company tax return business implementation guide](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/non-individual-income-tax-return-nitr)[Taxable payments annual report business implementation guide](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/non-individual-income-tax-return-nitr)[Fringe Benefits tax return business implementation guide](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/non-individual-income-tax-return-nitr)[Partnership tax return business implementation guide](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/non-individual-income-tax-return-nitr)[Attribution managed investment trust tax return business implementation guide](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/non-individual-income-tax-return-nitr)[Self-managed superannuation fund tax return business implementation guide](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/non-individual-income-tax-return-nitr)[Fund income tax return business implementation guide](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/non-individual-income-tax-return-nitr) |

***\*****tax agent only based service*

## 2.3 Identifying the status of activity statements in LDG.list and ASLRPT

In AS.0001.2009.list, element *AS30 Activity statement status* can be used by DSPs to determine if an Activity Statement is lodged or available for prefill and lodgment after the [activity statement generate dates](https://www.ato.gov.au/businesses-and-organisations/preparing-lodging-and-paying/business-activity-statements-bas/in-detail/activity-statement-generate-dates).

Although the AS.0001.2009.list interaction is available, DSPs may choose to orchestrate LDG.0005.2023.list or ASLRPT.0002.2023.get to determine the status of an Activity Statement. The status values differ between services.

LDG.0005.2023.list response provides two separate statuses:

LDG31 Lodgment Status

LDG59 Form Processing Status.

Both statuses **should** be used together to determine the state of the Activity Statement. Activity Statements that are Generated (GEN), Held (HLD) or Discontinued (DISC) are no longer returned in the LDG.list 2023 service. The service will return Despatched or Cancelled AS.

To determine the status of an Activity Statement between services, refer to the below table.

Table : Activity Statement Status

| **LDG31 Lodgment Status** | **LDG59 Form Processing** | **AS 2009 list equivalent status** |
| --- | --- | --- |
| Not lodged | Not returned**\*** | Despatched |
| Not lodged | Cancelled | Cancelled |
| Lodged | Suspended | Received |
| Lodged | Processed | Finalised |

***\*****Field not returned.*

ASLRPT only returns unlodged Activity Statements. In ASLRPT 2023, the service returns the same statuses used in AS.2009.list. *ASLRPT20 Status* will only return values of:

DSP - Despatched

HLD – Held.

Activity statements in a status of held are unable to be prefilled or lodged.

## 2.4 ATO Finalised or ATO processed Activity Statements

**Activity Statement Lodgment Reminders for employers:**

We’ve introduced a new activity statement lodgment reminder for employers who report PAYG withholding through Single Touch Payroll (currently undergoing a pilot). See: [Lodgment reminder pilot](https://www.ato.gov.au/businesses-and-organisations/hiring-and-paying-your-workers/single-touch-payroll/lodgment-reminder-pilot) for more information.

**ATO finalised – review and revise if required:**

The LDG.list service may be used to provide an employer or their agent visibility of Activity Statements the ATO has finalised in ATO systems, using PAYG withholding amounts reported through STP and any pre-filled instalment amounts (GSTI or PAYGI amount method only):

[LDG31] Lodgment status is returned as ‘Lodged’

[LDG59] Form processing status is returned as Processed’

[LDG75] Lodgment channel is returned as ‘STP Reporter Finalised’.

The ATO will consider the Activity Statement finalised and the employer should pay any amounts outstanding. If required employers can revise their Activity Statement to [fix BAS mistakes or make adjustments](https://www.ato.gov.au/businesses-and-organisations/preparing-lodging-and-paying/business-activity-statements-bas/fixing-bas-mistakes-or-making-adjustments). DSPs should refer to [AS 2023 Business implementation guide](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/activity-statements) for further information.

**ATO processed - requires action – review and lodge to complete:**

The Lodgment List service may be used to provide an employer or their agent visibility of outstanding and overdue activity statements where the ATO has added amounts we have on record, to the client’s integrated account:

[LDG31] Lodgment status is returned as ‘Not Lodged’

[LDG59] Form processing status is not returned

[LDG77] ATO processed liabilities for an STP reporter’s Activity Statements – ‘True’.

Amounts we have on record may include PAYG withholding reported through STP and any pre-filled instalment amounts (GSTI or PAYGI amount method only).

The employer must complete their activity statement, correct amounts if required and lodge. When editing activity statement amounts, employers should ensure they report their complete, correct amounts (not adjustments). When the activity statement is successfully lodged, the ATO will update their integrated client account to reflect the correct amount.

# 3. Authorisation

## 3.1 Intermediary relationship

The type of SBR services an intermediary can use on behalf of their clients depends on the activity being undertaken and whether the intermediary has a recognised relationship with the client. That is, an intermediary has the appropriate authorisation for the interaction being performed on behalf of the taxpayer, as recorded in ATO systems.

For lodgment interactions, a business intermediary must be appointed by the business in Access Manager to use the available services on their behalf. The tax agent to taxpayer relationship is a fundamental precondition to interacting with SBR for ATO lodgment service interactions.

**Note**: If the relationship doesn’t exist, the Client Update Relationship (CUREL) service can be used to establish the relationship between the intermediary and the taxpayer. See the [Client Update Relationship Business Implementation Guide](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/obligation-management-oblmgt/client-management-clntmgt), the [ATO SBR Service Registry](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/ato-common-artefacts-and-reference-documents) and [SBR website](https://www.sbr.gov.au/) for more information.

# 4. Constraints and known issues

## 4.1 Usage restrictions

Digital Service Providers (DSPs) must be aware of the usage restrictions, which are described within the [Reasonable Use policy](https://softwaredevelopers.ato.gov.au/sites/default/files/2020-06/Reasonable_use_of_ATO_digital_wholesale_services.pdf). The ATO actively monitors the use of services and will notify DSPs that contravene this policy. Continued breaches may result in de-whitelisting.

## 4.2 Known Issues

There are no known issues when using this service.

# 5. Guidance

Additional guidance is currently not required for this service; please provide any feedback via SBRServiceDesk@sbr.gov.au.

1. Not for profit. [↑](#footnote-ref-1)