

Standard Business Reporting

Australian Taxation Office –

Lodgment (LDG.0002) 2019 GET

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** |
| 0.2 | 19/09/2024 | Updated title of document to ‘ATO LDG.0002 2019 GET Business Implementation Guide’. |
| 0.1 | 14/03/2024 | Updates dates and checking links |

Endorsement

David Baker, Director, Individuals and Intermediaries – Endorsed for business context and publication.

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1. Introduction
   1. Purpose and audience

The purpose of this document is to provide information that will assist Digital Service Providers in understanding business context surrounding the Lodgment Get service (LDG). This service is also known as the copy of Individual Income Tax Return (IITR) service.

* 1. Glossary

For a glossary of terms, **see also**:

* [SBR glossary](https://www.sbr.gov.au/digital-service-providers/developer-tools/glossary)
* [ATO definitions](https://www.ato.gov.au/Definitions/?anchor=top)

* [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)**.**

1. What is the Lodgment (LDG) Get service?

The difference between this service and the Copy of return/Prior year return service that is available through Online services for agents (OSFA), is that the OSFA service provides the main form data only. The LDG Get service, available originally from 2019, also retrieves the granular schedule data that has been lodged for the client. This service is ongoing with annual cyclical updates.

The Lodgment Get service (LDG) allows tax agents to retrieve a copy of a client’s processed IITRs. The service is available for the following financial years:

* 2017: IITR main form only
* 2018: not available
* 2019: IITR main form and deductions details schedule
* 2020 onwards: IITR main form, deduction details schedule, income details schedule, multi-property rental schedule, capital gains tax schedule and non-resident foreign income schedule.
  1. Interactions

The lodgment process could consist of the following interactions:

Table : Interactions available for lodgment service

| **Interaction** |  | **Short Description** | **Single** | **Batch** | **Optional** |
| --- | --- | --- | --- | --- | --- |
| iitr.lodge |  | The Individual Income Tax Return may be lodged via any channel.  See the Individual Income Tax Return Business Implementation Guide for further information. | Y | Y | Y |
| ldg.list |  | See the Lodgment List Business Implementation Guide for further information. | Y | Y | Y |
| ldgprog.list |  | List progress of return service. | Y | Y | Y |
| ldg.get |  | Retrieve a copy of a client’s processed Income Tax Return lodgment. | Y | Y | Y |

* 1. Service orchestration

Table : SBR interactions for ATO Lodgment Get service

|  |  |
| --- | --- |
| **Tax agent** | **Related SBR service interaction** |
| Lodge tax return | SBR IITR lodgment services |
| View list of lodged returns | Lodgment list service (ldg.list) |
| View progress of return | List Progress of Return service (ldgprog.list) |
| View a copy of a processed Income Tax Return | Lodgment Get (ldg.get) |

* 1. Lodgment (ldg) get

Table : Service orchestration for Lodgment Get service (LDG) authorisation

| **Interaction** | **Inputs required** |
| --- | --- |
| ldg.get | * SBR Alias [LDG4] Transaction identifier is a required input * SBR Alias [LDG3] Tax File Number must be supplied * SBR Alias (LDG2) Tax Agent/Registered Agent Number must be supplied. |

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 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.

To use the ATO 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 and the ATO SBR Service Registry for further information.

See also:

* The [ATO CUREL 2018 Business Implementation Guide](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/obligation-management-oblmgt/client-management-clntmgt)*,* for further information
* 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.
  1. Access and initiating parties

ATO systems will check that the initiating party has permission to use the interaction that is received through the SBR channel.

**See also:**

* Section 3 – Authorisation, in the [ATO CUREL 2018 Business Implementation Guide](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/obligation-management-oblmgt/client-management-clntmgt)
* [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 the lodgment service.

Table : Parties able to use Lodgment (LDG) Get service

| **Service** | **Interaction** | **Activity** | **Tax agent** | **BAS agent** | **Business** | **Business intermediary** |
| --- | --- | --- | --- | --- | --- | --- |
| Lodgment | ldg.get | Retrieve a copy of a client’s processed individual income tax return. | Y | N | N | N |

* 1. 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 (the process of suspending or removing access to the ATO production or test environments).

Find out about the[Reasonable Use policy](https://softwaredevelopers.ato.gov.au/usingourservices/dsp-conditions-use).

1. Service guidance

The Lodgment Get service (LDG) allows tax agents to retrieve the details of a processed IITR for their client, including (from 2020 onwards) all granular schedules. This is particularly useful for a new client that previously lodged the return themselves or used a different tax agent. This is a discretionary service that DSPs can build into their software.

The requested IITR may have been lodged by the taxpayer themselves using ATO Online for Individuals *myTax* retail service or via paper form. *MyTax* and PLS service interactions differ in certain circumstances and as a result, data may be returned in different groupings than expected (examples provided below). There may also be differences or inconsistencies between DSP lodgment software that could affect the way the IITR data is returned.

* 1. Payment summary/Income statements

### Union or professional association fees

An example of data that may be returned inconsistently is for a *myTax* lodgment that incorporated a payment summary/income statement with ‘Union or professional association fees.’

*myTax* collects all Payment summary/Income statement information together in one group and returns the information (including Union fees) as part of the main form (ITI) tab. For PLS lodgments, union fees from a pre-filled Payment summary/Income statement are returned as part of ‘Other work-related expenses’ in the deductions (DDCTNS) tab.

This means that the LDG.Get response message may provide granular ‘Union or professional association fees’ data in either the ITI tab or the DDCTNS tab, depending on the original lodgment channel.

### Workplace giving

Data for a *myTax* lodgment that includes a Payment summary/Income statement with ‘Workplace giving’ will also be collected as part of the payment summary grouping. The payment summary information (including ‘Workplace giving’) will be returned as part of the main form (ITI) tab. For PLS lodgments, Workplace giving is returned as ‘Gifts or donations’ in the deductions (DDCTNS) tab.

This means that the LDG.Get response message may provide granular ‘Workplace giving’ data in either the ITI tab or the DDCTNS tab, depending on the original lodgment channel.

### Allowances, earnings, tips and directors’ fees – Tax withheld amount

A *myTax* lodgment that includes a Payment summary/Income statement with ‘Allowances, earnings, tips and directors’’ fees’ will capture the tax withheld amounts as part of the ‘Gross income tax withheld’. For PLS lodgments, there is a separate tax withheld amount specifically for ‘Allowances, earnings, tips, directors’ fees etc’ in the ITI tab at INCDTLS339.

* 1. *MyTax* tools and calculators

The *myTax* service includes integrated tools and calculators that are not part of the PLS service. For example, additional ‘Decline in value’ fields sourced from the ‘Depreciation and capital allowances’ tool may be returned from a *myTax* lodgment.

* 1. Self-education reduction amount

The $250 non-deductible threshold for work-related self-education expenses has been removed for IITR’s for the 2022-23 income year onwards, and it also applies to the Fringe Benefits Tax (FBT) year starting 1 April 2023.

For prior years, *myTax* includes a self-education calculation incorporating the self-education reduction amount that is calculated and stored as part of the return. This reduction amount would be returned at DDCTNS428 in the DDCTNS tab.

Self-education expenses are broken into [five categories](https://www.ato.gov.au/Individuals/myTax/2022/In-detail/Work-related-self-education-expenses/). If all the self-education expenses are 'category A' items, then the deduction is reduced by $250. However, ‘category C’, ‘category D’ and 'category E' items can be used to offset the $250 reduction amount. *MyTax* works this out when the expenses are entered and saved.

**Formula**: A − ($250 − (C + D + E)) + B + C + D

**Note:** The result of the ($250 − (C + D + E)) part of the calculation cannot be less than 0. The principle being that the $250 amount can be reduced or eliminated by C, D and E. It cannot create a negative value.

Further guidance for[self-education](https://developer.sbr.gov.au/collaborate/pages/viewpage.action?pageId=212140051) can be found on the collaboration hub.