##### An Australian Government Initiative - SBR

Standard Business Reporting

Australian Taxation Office –

Assessment (ASMT.0003 2018)   
Business Implementation Guide

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This document and its attachments are **Official**

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Version control

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| **Version** | **Release date** | **Description of changes** |
| 1.3 | 06/02/2025 | Updated hyperlink references and formatting. |
| 1.2 | 13/11/2024 | Updated to reflect myGovID rename to myID |
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Endorsement

Steve Windeyer, Director, Client Account Services - Endorsed for business context.

Ziva White, Director, Individuals and Intermediaries – Endorsed for publication.

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# 1. Introduction

## 1.1 Purpose and document context

The purpose of this document is to provide digital service providers with the information needed to understand the business context surrounding the Assessment (ASMT) service.

This document defines interaction with the Australian Taxation Office (ATO) that is available to tax agents acting on behalf of individuals. The interaction is available through the Standard Business Reporting (SBR) platform ebMS3 platform with a message format of XML. The document also explains any constraints and known issues with the use of this interaction and provides guidance on specific identified issues.

The ASMT service provides tax agents with a view of an individual taxpayer’s Income Tax Return (ITR) assessment and associated amendments, to provide an understanding of where adjustments were made to the return and how the assessment was calculated. The assessment details are a list of values and/or calculations that contributed to the outcome of a specified assessment.

This document is designed to be read in conjunction with the ATO 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

Table 1 only contains terms that need specific explanation for this document. For a full 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).

Table 1 - Glossary of terms

|  |  |
| --- | --- |
| **Term** | **Definition** |
| HHB | HECS HELP Benefit |
| ICL | Income Contingent Loan |
| ITR | Income Tax Return |
| NOAA | The notice we send when we process the amended tax return that advises about the tax that is owed or the refund amount. |
| Non-resident withholding tax | A non-resident that received specific types of income during the financial year is taxed at rates that are different to resident tax payers. |
| SFSS | Student Financial Supplement Scheme |
| SSL | Student Start up Loan |
| Section 102AAM interest | Payment of interest by a taxpayer on distributions from certain non-resident Trust estates. |

# 2. What is the assessment 2018 service?

## 2.1 Interactions

When a taxpayer receives a refund and/or Notice of Assessment (NOA) with an amount different to the estimate provided by their tax agent, they can query their agent. When an agent receives a query from their client, they can use the ASMT service to retrieve the assessment details and provide an explanation to their client about why the outcome and agent estimate differ.

The Assessment service will allow processed 2016, 2017, 2018 and 2019 individual income tax return details to be validated against expected outcomes by utilising:

a client’s single, or multiple year in the case of amendments within the same period, assessment details

the adjustable items in the ITR, including residency status, and/or the calculation values used in determining the assessment

the NOA details.

The Assessment 2018 service suite consists of the following interactions with the ATO for a tax agent:

Assessment List (asmt.0003.2018.list)

* + This interaction will return a list of ATO issued assessments for the nominated client, account and/or period

Assessment Get (asmt.0003.2018.get)

* + For a specific client’s assessment, this interaction will return the assessment details that determined the assessment outcome.

Table 2: Interactions available for Assessment service

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Interaction** | **Detail** | **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 |
| ldglst.list | See the Lodgment List Business Implementation Guide for further information. | Y | Y | Y |
| ldgprog.list | List Progress of Return service. | Y | Y | Y |
| asmt.0003.2018.list | Retrieve a list of a client’s income tax return assessment details via the List Assessment interaction. | Y | Y | N |
| asmt.0003.2018.get | Retrieve the income tax return assessment details that contributed to the outcome of a specified assessment. | Y | Y | N |

## 2.2 Service orchestration

Figure 1 - SBR interactions for ATO Assessment services

|  |  |  |
| --- | --- | --- |
| Lodge tax return | Tax Agent | SBR service interaction |
| SBR IITR lodgment services   Lodge tax return  Lodgment list service (ldglst.list)   View list of lodged returns  List Progress of Return service (ldgprog.list)   View progress of return  Assessment List (asmt.list)  View a list of issued assessments  Assessment Get (asmt.get)   View outcome of issued assessment |  |
| View list of lodged returns |  |  |
| View progress of return. |  |  |
| View outcome of issued assessment |  |  |

## 2.3 ASSESSMENT (ASMT.GET)

Table 3 - Service Orchestration for Assessment service

|  |  |
| --- | --- |
| Interaction | Inputs required |
| asmt.get | The SBR Alias [ASMT14] Assessment identifier returned in the Assessment List response may be provided to identify the required assessment, otherwise all of the following information is required:   * Either SBR Alias [ASMT5] Account identifier or SBR Alias [ASMT6] Account sequence number * SBR Alias [ASMT7] Role type * SBR Alias [ASMT499] Period start date * SBR Alias [ASMT500] Period end date * SBR Alias [ASMT15] Assessment number. |

# 3. Authorisation

## 3.1 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 recognised 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.

The tax practitioner to taxpayer relationship is a fundamental precondition to interacting with SBR for all interactions.

For the ATO assessment service interactions, the tax agent must be linked to the client at the client level for income tax purposes in ATO systems.

**Note:** If the relationship does not exist, the SBR Add Client Relationship interaction of the Client Update services can be used to establish a relationship between the intermediary and the taxpayer.

See the:

[ATO Client Update Relationship 2018 Business Implementation Guide](https://www.sbr.gov.au/sites/default/files/ATO-CUREL-0004.2018-Business-Implementation-Guide.docx) for further information

SBR website for more information on [client management](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/obligation-management-oblmgt/client-management-clntmgt).

## 3.2 Access Manager

Access Manager is used to manage access and permissions for SBR online services. ATO systems will check that the initiating party is allowed to use the interaction that is received through the SBR channel. The initiating party is subject to restrictions on the clients account based on their Access Manager permissions.

For more information on Access Manager, see the [ATO website](https://www.ato.gov.au/General/online-services/access-manager/). The table below displays the interactions available to each initiating party via SBR for the Assessment 2018 service.

Table 4: ASMT interactions

| **Interaction** | **Activity** | **Tax agent** | **BAS agent** | **Business** | **Business Intermediary** |
| --- | --- | --- | --- | --- | --- |
| asmt.0003.2018.list | Retrieve a list of a client’s income tax return assessment details via the List Assessment interaction. | Y | N | N | N |
| asmt.0003.2018.get | Retrieve the income tax return assessment details that contributed to the outcome of a specified assessment. | Y | N | N | N |

A user must be assigned the appropriate authorisation permissions to use the ASMT service. The below table references the SBR service to the relevant permission in Access Manager.

Table 5: Access Manager permissions

| **Service** | **Access Manager Permission** |
| --- | --- |
| asmt.0003.2018.list | Client.corro.view |
| asmt.0003.2018.get | Client.corro.view |

# 4. Constraints and known issues

## 4.1 Constraints

Known IITRPRFL service constraints are:

This is a tax agent only service.

Outcome of assessment details is only available for individuals.

Outcome of ITR assessment details will not be available until the day of the issue date of the Notice of Assessment (NOA) or Notice of Amended Assessment (NOAA).

Assessment details will not be returned for clients who lodged early using a 2015 ITR form/service for the 2016 year tax return. This is a limitation on the form retrieval service as even though the client may have lodged for 2016 financial year, the service requires the mapping for the actual form that was used.

The Assessment service will not return details for any other return type, any related schedule or any additional information processed in separate forms in ATO systems. Additionally, this service may not include manual calculations that are performed by the ATO.

Where multiple adjustments were made to a field during the period of assessment or amended assessment, and a reason is available for the adjustment, this service will only return the last adjustment reason.

There is no provision in this service to request a copy of the NOA or NOAA.

The internal calculation field ‘Foreign income tax offset applied to temporary budget repair levy’ is not returned by the service. These fields are only relevant to assessments for 2015 to 2017 years.

The following fields are not available for 2016 lodgments:

* + HELP Australian compulsory repayment due (this does not include the HELP compulsory repayment due field)
  + HELP Australian full deferment due amount
  + SSL full deferment due amount
  + ABSTUDY SSL full deferment due amount.

The following fields are 2017 fields not available for 2018 or 2019 lodgments, these may have been replaced by other fields:

* + Temporary budget repair levy from section 34 income
  + Total temporary budget repair levy payable.

## 4.2 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.

# 5. ASMT Service guidance

## 5.1 Using the income tax assessment service

The available outcome of assessment service fields can reflect the flow of the processing of the Income Tax Return and amendments, as well as the calculations used to determine the assessment. The message structure table specifies the categories, labels, and fields available in the assessment service.

As an overarching principle, the following order would apply:

The fields that identify the client and the assessment

The fields that form the outcome of the assessment. If one of these fields has been adjusted, then the adjustment details/history will be provided with that field.

The adjustment reason fields. These are fields that show the reason for the adjustment and do not impact the outcome of the assessment.

The fields that have been adjusted can be determined by fields with a timestamp. The timestamp advises of the date and time that the field was adjusted and is only shown on the field with the previous value.

For a guide to ordering the outcome of assessment fields refer to the ATO ASMT.0003 2018 Get Response Message Structure Table within the [ATO ASMT.0003 2018 Package](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/obligation-management-oblmgt/lodgment-management-ldgmgt)**.**

**Table 6** **-** **The flow of groupings to reflect calculation of assessment**

|  |  |  |  |
| --- | --- | --- | --- |
| **# relating to flow of calculation of assessment** | **Category** | **Summary of the field types in each group heading** | **Example of fields not available from other services** |
| 1 | Reporting party | Provides form header fields that identify the client. Example: client identifiers, account identifiers, assessment identifiers and lodgment periods. | Assessment number |
| 2 | Assessment detail | Provides overall calculated details. Example: residency status, taxable income or loss and tax on taxable income. | Not applicable |
| 3 | Less non-refundable offsets | Provides amounts relating to non-refundable offsets including any adjusted details. Example: Senior and Pensioner Tax Offset, Low Income Tax Offset and Employment Termination Payment Offset details. | Low income tax offset available |
| 4 | Refundable tax offsets applied against assessed tax | Provides amounts relating to refundable offsets applied against assessed tax including adjusted details. Example: Private Health Insurance Rebate and Franking credit offset. | Franking credit offset applied to assessed tax |
| 5 | Plus other liabilities | Provides amounts relating to liabilities not captured elsewhere. Example: Medicare levy and surcharges, Excess Foreign Income Offset details and Working Holiday Maker details for 2017. | Temporary budget repair levy from section 34 income |
| 6 | Refundable tax offsets not applied against assessed tax | Provides amounts relating to refundable offsets *not* applied against assessed tax including adjusted details. Example: Private Health Insurance Rebate and Franking credit offset. | Franking credit offset applied to assessed tax |
| 7 | PAYG and other credit entitlements | Provides amounts relating to PAYG Instalments. | Not applicable |
| 8 | PAYG withholding credits | Provides amounts relating to PAYG withholding. Example: Total tax withheld and TFN amounts withheld. | Share of credit for tax withheld where ABN not quoted |
| 9 | Credit for tax paid by trustee | Provides amounts relating to tax paid by trustees. Example: Trustee credits including sections 98A (2) and 100(2) of the *Income Tax Assessment Act 1936.* | Sec 100(2) credit |
| 10 | Notice of withholding tax | Provides amounts relating to the notice of withholding tax. Example: Non Resident Withholding Tax interest, dividends, and shortfall amounts. | Withholding (interest) tax balance |
| NOT APPLICABLE | Adjustment reason codes | Provides report guidance on adjustment details mapped to values. | Not applicable |

## 5.2 Working out the balance of an assessment using the fields

The balance of this assessment is calculated by using the following formula:

**Debits** minus **Credits** plus **Section 102AAM interest** = **Balance of this assessment.**

As an example, the below table lists the fields that contribute to the debits and credits for a 2016 notice of assessment.

**Table 7** **- Debits and Credits for Notice of Assessment**

|  |  |
| --- | --- |
| **Debits** | **Credits** |
| Tax assessed balance | Refundable tax offsets total not applied to assessed tax. |
| Total Medicare levy liability | Total PAYG and other credit entitlements. |
| Excess private health reduction or refund (rebate reduced) | HELP compulsory repayment due after partial deferment. |
| SFSS repayment amount due | SSL compulsory repayment due after partial deferment. |
| Total temporary budget repair levy payable  (2015 – 2017 financial years only) | ABSTUDY SSL compulsory repayment due after partial deferment. |
| TSL compulsory repayment Due | HELP full deferment due amount. |
| HELP compulsory repayment due | SSL full deferment due amount. |
| SSL compulsory repayment due | ABSTUDY SSL full deferment due amount. |
| ABSTUDY SSL compulsory repayment due | Total HHB amount posted. |

Each debit and credit field above is a calculated value using information provided on the income tax return and ATO system calculated values.

## 5.3 Comparing values lodged with adjusted fields

There is the possibility that an assessment can differ from tax agent expectations due to system adjustments. The following is a common example:

Where a tax agent enters an amount at 'Your premiums eligible for Australian Government rebate' (for example $1000) this will be used to work out 'Private health insurance rebate' (for example $300).

This amount will then be applied against Tax assessed balance (for example $200) until Tax assessed balance becomes zero:

'Private health insurance rebate applied to assess tax' (for example $200)

'Private health insurance rebate not applied to assessed tax' is worked out by reducing 'Private health insurance rebate' (for example $300) by 'Private health insurance rebate applied to assess tax' (for example $200), that is:

'Private health insurance rebate' (for example $300)

**Minus**

'Private health insurance rebate applied to assess tax' (for example $200)

**Equals**

'Private health insurance rebate not applied to assessed tax' (for example $100).

If the reporting label 'Your premiums eligible for Australian Government rebate' is adjusted by the ATO to another figure (for example $500) this will flow onto the continuing labels:

'Private health insurance rebate' becomes $150

'Private health insurance rebate applied to assess tax' becomes $150

'Private health insurance rebate not applied to assessed tax' becomes $0.

And the assessment outcome will differ compared with the tax agent expectations and an adjustment reason code will appear against the relevant reporting labels.

**Table 8 - Comparing lodged information with adjustments**

|  |  |  |  |
| --- | --- | --- | --- |
| **Adjustment reason** | **Report labels used for calculation** | **Calculation** | **Adjustment reason code valid values** |
| Your premiums eligible for Australian Government rebate | Private health insurance rebate  Private health insurance rebate applied to assess tax  Private health insurance rebate not applied to assessed tax | 'Private health insurance rebate' (for example $300)  **Minus**  'Private health insurance rebate applied to assess tax' (for example $200)  **Equals**  'Private health insurance rebate not applied to assessed tax' (for example $100) | *CalculationError* = Adjusted to correct an arithmetic error or an error in calculation.  *AbsenceInfo* = Adjusted in the absence of satisfactory detail or failure to supply requested information.  *Allowed =* Allowed.  *NotAllowed* = Not allowed.  MaxAllowable = Adjusted to maximum *allowable*.  *InfoSupplied* = Adjusted as a result of information supplied.  *AuditOrInv* = Adjusted as a result of audit or investigation.  *TaxagentInfo* = Adjusted as a result of information supplied by your tax agent. |

## 5.4 Changes for the 2018 version

**Report labels new to the 2019 year of income have been added:**

ASMT535 Low and Middle Income Offset available

ASMT536 Low and middle income tax offset used

ASMT552 First Home Super Saver (FHSS) scheme - tax offset

ASMT553 First Home Super Saver (FHSS) scheme - tax offset used

ASMT548 Assessable First Home Super Saver (FHSS) released amount - Other income Category 3

ASMT549 Assessable First Home Super Saver (FHSS) released amount - Other income Category 3 - Adjustment reason

ASMT550 Tax withheld - assessable First Home Super Saver (FHSS) released amount

ASMT551 Tax withheld - assessable First Home Super Saver (FHSS) released amount - Adjustment reason

ASMT554 First Home Super Saver (FHSS) scheme - adjusted total income or loss

ASMT555 First Home Super Saver (FHSS) scheme - adjusted taxable income or loss

ASMT556 First Home Super Saver (FHSS) scheme - adjusted taxable income (ATI)

ASMT537 Other income type - Category 4 description

ASMT538 Other income - Category 4 – Amount

ASMT540 Other income Category 4 - Adjustment reason

ASMT539 Total Other income Category 4 amount

ASMT541 Total of all Category 4 other income associated entries

ASMT546 DBIC tool used

ASMT547 DBIC tool snapshot identifier**.**

**Report labels new to the 2018 year of income have been added:**

ASMT216 Other specified exempt payments that your spouse received - Adjustment reason

ASMT417 Exempt foreign employment income

ASMT48 Total credit for tax paid by trustee

ASMT146 Sum of Shortfall Amounts

ASMT467 WHM net income

ASMT127 SSL repayment amount due after partial deferment

ASMT531 AASIS Assessable amount from capped defined benefit income stream

ASMT532 AASIS Assessable amount from capped defined benefit income stream - Adjustment reason

ASMT131 ABSTUDY SSL repayment amount due after partial deferment.

**Report labels and/or context instances have been aligned with the IITR service:**

All Early Stage Investor and Early Stage Venture Capital Limited Partnership report labels

Private health Insurance report labels:

* + ASMT354 Your premiums eligible for Australian Government rebate
  + ASMT355 Your Australian Government rebate received
  + ASMT356 Tax claim code
  + ASMT385 Landcare operations and decline in value of water facility, fencing asset and fodder storage asset.

The IITRPRFL service is intended for use (only once the return or relevant section is fully complete), to alert tax agents and their clients where it may be appropriate to review labels. Repetitive requests may have the potential to impact system performance.

**Note:** The ATO will monitor usage of this service and may restrict access if inappropriate or excessive use is identified.