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| Standard Business ReportingAustralian Taxation Office Individual Income Tax ReturnIITR.0012 2025 Package v0.3 Contents  Date: 6th February 2025  |
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| attention_pms This document and its attachments are **Official** | direction_pms **For further information or questions, contact the SBR Service Desk at** SBRServiceDesk@sbr.gov.au **or go to** [Online Services for DSPs](https://developer.sbr.gov.au/portal/servicedesk/customer/portal/1) **or** DPO@ato.gov.au **if unable to use Online Services.** |
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VERSION CONTROL

| **Version** | **Release date** | **Description of changes** |
| --- | --- | --- |
| 0.3 | 06.02.2025 | Draft release of the ATO IITR.0012 2025 services for February 2025 EVTE.**Section 2 Package contents****Updated:**The following artefacts were updated with **functional changes** from the prior year:Refer to the artefacts change history for further information.* **ATO IITR 2025 Rule Implementation.zip**

*The new Rule Implementation zip for IITR 2025 has the sample C# code separated into two solutions/directories, one each for IITR (including schedules) and PIITR. The sample code can be built and tested locally with the same procedure as prior years.**Rule Implementation zip includes:**Present (within parent directory)** + *IITR; Individual Income Tax Return*
	+ *PIITR; Prefill Individual Income Tax Return*

*Present (within PIITR directory)** + *PIITR; Prefill Individual Income Tax Return*

*Present (within IITR directory)** + *INCDTLS; Income Details Schedule*
	+ *IITR; Individual Income Tax Return*
	+ *CGTS; Capital Gains Tax Schedule*
	+ *DDCTNS; Deductions Schedule*
	+ *NRFI; Non-Resident Foreign Income Schedule*
	+ *RNTLPRPTY; Multi-Property Rental Schedule*
* **ATO IITR.0012 2025 Message Structure Table.xlsx**

*Removed labels that are not applicable from the 2025 tax year onwards** + *IITR236 Your spouse's taxed element of a SLS zero tax rate*
	+ *IITR801 Small Business Boost Technology Investment Amount*
* **ATO IITR.0012 2025 Validation Rules.xlsx**

*Updated Business Industry Code description:** + *42793*

*Removed redundant Business Industry Codes:** + *00000, 99760, 99770, 99780, 99791, 99792, 99793, 99991, 99992, 99993, 99994, 99995, 99996, 99997, 99998, 99999*

*Removed rules that are not applicable from the 2025 tax year onwards due to the removal of label IITR236 Your spouse's taxed element of a SLS zero tax rate:** + *VR.ATO.IITR.000004*
	+ *VR.ATO.IITR.000089*
	+ *CMN.ATO.IITR.410092*

*Corrected the Technical Business Rule to align with 2024 service (documentation only):** + *VR.ATO.IITR.000200*
 |

***Note:*** *Previous Version history can be found in Appendix A of this document.*

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# Introduction

## Document purpose

The purpose of this Package Content Note (PCN) is to advise software developers of the package contents for Standard Business Reporting (SBR) Individual Income Tax Return (IITR) 2025 provided by the Australian Taxation Office (ATO).

## Audience

The audience for this Package Content Note is software developers who have or are interested in developing IITR services on the SBR ebMS3 platform.

## Purpose of this package

The purpose of this package is to streamline the way message artefacts are presented to software developers.

All relevant message artefacts that comprise the IITR suite are contained within one zip file. The package will be versioned up each time artefacts are added or updated.

## Summary of artefacts within ATO packages

### In general

For each service, the following artefacts may be released under this package title:

* Message Repository
* Message Structure Tables (MSTs)
* Contract schemas
* Validation Rules (VRs)
* Reporting Taxonomy zip file
* Rule Implementation zip file (C#)

The first PCN released outlines the expected artefacts to be within the package at an end state – as known at that point in time.

As a general rule, each service will have at minimum an MST.

Where a ‘suite’ of like services is packaged, there will be service specific MSTs and VRs packaged to form a bundle of related information.

The basic exception to the above is Income tax Returns. Due to complexity of relationships between parent returns and child schedules each has its own set of documents (MSTs and VRs) yet is packaged together as a ‘suite’.

### Services

The following table shows the services that form the IITR product suite and their relationship to previous service versions:

|  |  |  |  |
| --- | --- | --- | --- |
| Description | Service | Change | Comments |
| Individual Income Tax Return 2025 | iitr.0012 2025  | New |  |

### Interactions

The following table lists the interactions for a given service within this package.

|  |  |  |  |
| --- | --- | --- | --- |
| Description | Interaction | Change | Comments |
| Individual Income Tax Return 2025 - Lodge | iitr.0012.2025.lodge | Present |  |
| Individual Income Tax Return 2025 - Prelodge | iitr.0012.2025.prelodge | Present |  |
| Individual Income Tax Return 2025 - Prefill Request | iitr.0012.2025.prefill.request | Present |  |
| Individual Income Tax Return 2025 - Prefill Response | iitr.0012.2025.prefill.response | Present |  |
| Capital Gains Tax Schedule 2018 | cgts.0006.2018.lodge | Present |  |
| Deductions Schedule 2023 | ddctns.0001.2023.lodge | Present |  |
| Income Details Schedule 2025 | incdtls.0006.2025.lodge | New |  |
| Non-Resident Foreign Income Schedule 2024 | nrfi.0004.2024.lodge | Present |  |
| Multi-Property Rental Schedule 2019 | rntlprpty.0001.2019.lodge | Present |  |

Detailed information on each service can be found in the Service Registry, along with associated messages.

### Package artefact status description

The table in *Section 2 Package Contents* reflects the status of artefacts in the *Package Status* column and needs to be read in conjunction with the *Comments* column in order to understand the scale of change that may be applicable.

The table below describes the terminology used in the *Package Status* column and the business description of the package status:

| **Package Status** | **Business Description** |
| --- | --- |
| **Pending** | The artefact is currently under development and is expected to be released in a future package. |
| **New** | The artefact is new for the package and has not been published previously. This would usually occur when an artefact has previously been marked as Pending (under development) or a new Government/ATO initiative sees the development of new services/messages to be deployed.  |
| **Updated** | The artefact has changed since the last public release for this package. It could occur as a result of refining service/messages due to feedback or defects.  |
| **Present** | The artefact is within the package and has had no change from the prior package for this year, or a previous/forward year, where artefacts cross multiple years. |
| **Removed** | The artefact was within the package in a prior release but has been removed, as it is not relevant for the service/suite in question. This could occur due to Government legislation, waiting on Royal Assent, not being passed, or other factors. |

# Package contents

The table below outlines the package contents.

| Name | Document Date | Document Status | Version | Comments | Package Status |
| --- | --- | --- | --- | --- | --- |
| ATO CGTS.0006 2018 Message Structure Table.xlsx | 17.05.2018 | Final | 1.0 | No change from prior year. | Present |
| ATO CGTS.0006 2018 Validation Rules.xlsx | 17.05.2018 | Final | 1.0 | No change from prior year. | Present |
| ATO DDCTNS.0001 2023 Message Structure Table | 25.05.2023 | Final | 1.0 | No change from prior year. | Present |
| ATO DDCTNS.0001 2023 Validation Rules | 25.05.2023 | Final | 1.0 | No change from prior year. | Present |
| ATO IITR 2025 Contracts.zip | 14.11.2024 | Draft | 0.1 | No change from prior release.  | Present |
| ATO IITR 2025 Reporting Taxonomies.zip | 14.11.2024 | Draft | 0.1 | No change from prior release. | Present |
| ATO IITR 2025 Rule Implementation.zip | 05.12.2024 | Draft | 0.2 | Rule Implementation zip includes:Present (within Parent directory)* IITR; Individual Income Tax Return
* INCDTLS; Income Details Schedule

New (within Parent directory)* PIITR; Prefill Individual Income Tax Return

Present (within IITR directory)* CGTS; Capital Gains Tax Schedule
* DDCTNS; Deductions Schedule
* NRFI; Non-Resident Foreign Income Schedule
* RNTLPRPTY; Multi-Property Rental Schedule
 | Updated |
| ATO IITR.0012 2025 Message Structure Table.xlsx | 06.02.2025 | Draft | 0.2 | Removed labels that are not applicable from the 2025 tax year onwards:* IITR236 Your spouse's taxed element of a SLS zero tax rate
* IITR801 Small Business Boost Technology Investment Amount
 | Updated |
| ATO IITR.0012 2025 Validation Rules.xlsx | 06.02.2025 | Draft | 0.2 | Updated Business Industry Code description:* 42793

Removed redundant Business Industry Codes:* 00000, 99760, 99770, 99780, 99791, 99792, 99793, 99991, 99992, 99993, 99994, 99995, 99996, 99997, 99998, 99999

Removed rules that are not applicable from the 2025 tax year onwards due to the removal of label IITR236 Your spouse's taxed element of a SLS zero tax rate:* VR.ATO.IITR.000004
* VR.ATO.IITR.000089
* CMN.ATO.IITR.410092

Modified rules removing references to label IITR236 Your spouse's taxed element of a SLS zero tax rate as the label has been removed from the 2025 tax year onwards:* VR.ATO.IITR.000013
* VR.ATO.IITR.600090

Corrected the Technical Business Rule to align with 2024 service (documentation only):* VR.ATO.IITR.000200
 | Updated |
| ATO INCDTLS.0006 2025 Message Structure Table.xlsx | 06.02.2025 | Draft | 0.1 | Initial draft for consultation. | New |
| ATO INCDTLS.0006 2025 Validation Rules.xlsx | 06.02.2025 | Draft | 0.1 | Initial draft for consultation. | New |
| ATO NRFI.0004 2024 Message Structure Table.xlsx | 11.07.2024 | Final | 1.0 | No change from prior year. | Present |
| ATO NRFI.0005 2025 Validation Rules.xlsx | 11.07.2024 | Final | 1.0 | No change from prior year. | Present |
| ATO PIITR.0012 2025 Request Message Structure Table.xlsx | 14.11.2024 | Draft | 0.1 | No change from prior release. | Present |
| ATO PIITR.0012 2025 Response Message Structure Table.xlsx | 14.11.2024 | Draft | 0.1 | No change from prior release. | Present |
| ATO PIITR.0012 2025 Validation Rules.xlsx | 14.11.2024 | Draft | 0.1 | No change from prior release. | Present |
| ATO RNTLPRPTY.0001 2019 Message Structure Table.xlsx | 16.05.2019 | Final | 1.0 | No change from prior year. | Present |
| ATO RNTLPRPTY.0001 2019 Validation Rules.xlsx | 29.08.2019 | Final | 1.1 | No change from prior year. | Present |

|  |  |
| --- | --- |
| **Total artefacts in this Package:**  | **18** |
| Present artefacts | 13 |
| New artefacts | 2 |
| Updated artefacts | 3 |
| Pending artefacts | 0 |
| Removed artefacts | 0 |

1. C# changes

## Technical changes

The table below outlines the changes made in the C# files where the code has been updated, yet the design artefacts have remained the same. Where both the code and design has changed, this will be reflected in the individual design artefacts (validation rules) maintained in the package and will not be called out in the table below.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Service Action | Rule ID | Change | Previous Rule | Previous Message ID | New Rule | New Message ID |
| *N/A* |  |  |  |  |  |  |

***Note:*** *Some modifications to C# may not always have an impact to the technical rule or response message. There may be instances where the change made impacts to content not captured in this section such as the ‘Rule Type’ e.g.: Crossform to Crossfield, or updates to the ‘English Business Rule’ or the Namespace Prefix version associated to a data element has incremented.*

## Event message changes

| **Service Action** | **Rule ID** | **Change** | **Previous Event Message** | **Previous Message ID** | **New Event Message** | **New Message ID** |
| --- | --- | --- | --- | --- | --- | --- |
| *N/A* |  |  |  |  |  |  |

1. Known issues and future scope

The following is a list of issues and/or future work to be implemented. There may be impacts to successful development until the issues are resolved or the future scope has been implemented (as an example where a service is deployed over multiple iterations and won’t be complete for some time).

## Issues and incidents

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Issue # | Issue Description | Impacted Interactions | Reference Number | Resolution | Proposed EVTE Date | ProposedPROD Date | Issue Status (Open/Closed/Deferred) |
| 1 | Validation rules incorrectly triggering (e.g. VR.ATO DDCTNS.000003) when context sequence containers are blank. | rntlprpty.0001.2019.lodge | INC0000343895541428193 | This issue may occur for TT21 IITR submissions where a RNTLPRPTY schedule is included.Currently under investigation.DSP’s to ensure all context sequence containers are populated for a successful lodgment. | TBC | TBC | Open |

## Future scope

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Change # | Change Description | Impacted Interactions | Proposed EVTE Date | Proposed PROD Date | Change Status (Open/Closed) |
| 1 | The following sub-total trust fields relating to non-primary production will no longer be required and will be removed from the INCDTLS MST.INCDTLS250 “Non-primary production net income from trusts (less capital gains, foreign income and franked distributions)”INCDTLS253 “Franked distributions from trusts”INCDTLS256 “Non-primary production other deductions from trusts”  | iitr.0012.2025.lodgeincdtls.0006.2025.lodge | TBC | TBC | Open |
| 2 | The business definitions for the following assessable income elements may be misleading and will be re-aligned with the original (TT19) deprecated fields IITR345 & IITR346 for improved clarity (e.g. remove references to low value pool);IITR613 “Assessable balancing adjustment from low value pool relating to financial investments”IITR614 “Assessable balancing adjustment from low value pool relating to rental property”INCDTLS457 “Assessable balancing adjustment from low value pool relating to financial investments”INCDTLS458 “Assessable balancing adjustment from low value pool relating to rental propertyINCDTLS459 “Remaining assessable balancing adjustment”  | iitr.0012.2025.lodgeincdtls.0006.2025.lodge | TBC | TBC | Open |
| 3 | As Non-primary production landcare operations expenses from partnership (INCDTLS473) is a deduction, it may be relocated within the Partnership non-primary production deduction tuple (INCDTLS474) for the INCDTLS MST. | incdtls.0006.2025.lodge | TBC | TBC | Open |
| 4 | The label for INCDTLS187 “Foreign income deductible expenses” may be renamed to “Foreign income expenses” as amount is not deemed deductible for exempt foreign income. | incdtls.0006.2025.lodge | TBC | TBC | Open |
| 5 | Additional granular fields which contribute to IITR204 “Net financial investment loss” may be introduced into the INCDTLS MST.e.g. NZ franking credits from a trust; primary production income from managed funds, partnerships or trusts. | iitr.0012.2025.lodgeincdtls.0006.2025.lodge | TBC | TBC | Open |
| 7 | Include check for Employee share scheme (ESS) income and Non-resident Foreign Income (NRFI) into the ‘nil return’ validation rule VR.ATO.IITR.730166 to avoid the warning triggering when only ESS or NRFI is the only income. | iitr.0012.2025.lodge | TBC | TBC | Open |
| 8 | Alias IITR354 "Tax withheld - lump sum payments in arrears" may be removed from the IITR MST as tax withheld amounts can be included in IITR600 "Salary or wages tax withheld". | iitr.0012.2025.lodge | TBC | TBC | Open |
| 9 | Additional granular fields may be introduced to capture Lump sum payments in arrears for Australian annuities in the INCDTLS MST. | iitr.0012.2025.lodgeincdtls.0006.2025.lodge | TBC | TBC | Open |
| 10 | The monetary format of INCDTLS schedule amount fields may be altered to only accept dollar amounts for consistency across the INCDTLS MST. e.g. INCDTLS326 “Salary or wages lump sum E”. | incdtls.0006.2025.lodge | TBC | TBC | Open |
| 11 | The monetary format for IITR330 “Exempt foreign employment income” may be altered to allow negative (loss) amounts, which is currently enforced to be zero when a loss is incurred via VR.ATO.IITR.730086.  | iitr.0012.2025.lodge | TBC | TBC | Open |
| 12 | Replace PSS and RS (and obsolete IITR) alias references with equivalent IITR/INCDTLS/RNTLPRPTY/DDCTNS equivalent aliases in the IITR Prefill response MST. | iitr.0012.2025.prefill.response | TBC | TBC | Open |
| 13 | The Early stage offsets for non-managed funds (aliases INCDTLS231 & INCDTLS232) may be removed from the INCDTLS MST. | iitr.0012.2025.lodgeincdtls.0006.2025.lodge | TBC | TBC | Open |
| 14 | The current limit of 30 characters for DDCTNS314 “Other work related expenses description” (and potentially other description fields) may be increased to 100 characters. | ddctns.0001.2019.lodge | TBC | TBC | Open |
| 15 | Removal of spouse gender label from the Individual Income Tax Return. | iitr.0012.2025.lodge | TBC | TBC | Open |
| 17 | The current limit of 30 characters for IITR213 “Spouse's or de facto spouse's family name” may be increased to 40 characters. | iitr.0012.2025.lodge | TBC | TBC | Open |
| 18 | The current limit of 15 characters for IITR24 “First name” and IITR214 “Spouse's or de facto spouse's first name” may be increased to 40 characters. | iitr.0012.2025.lodge | TBC | TBC | Open |
| 19 | Employment Termination Payments (ETP) which only include a tax free component may be allowed in future IITR services as currently rejected under validation rule VR.ATO.INCDTLS.000412. | incdtls.0006.2025.lodge | TBC | TBC | Open |
| 20 | Update references to Low Income Super Contribution (LISC) in IITR validation rules, as LISC has been replaced by Low Income Super Tax Offset (LISTO). | iitr.0012.2025.lodge | TBC | TBC | Open |
| 21 | Additional granular fields may be introduced to capture Lump sum payments in arrears for Australian government allowance and pension payments in the INCDTLS MST. | iitr.0012.2025.lodgeincdtls.0006.2025.lodge | TBC | TBC | Open |

Appendix A – Prior Version History

| **Version** | **Release date** | **Description of changes** |
| --- | --- | --- |
| 0.2 | 05.12.2024 | Draft release of the ATO IITR.0012 2025 services for December 2024 EVTE.**Section 2 Package contents****Updated:**The following artefacts were updated with **functional changes** from the prior year:Refer to the artefacts change history for further information.* **ATO IITR 2025 Rule Implementation.zip**

*The new Rule Implementation zip for IITR 2025 has the sample C# code separated into two solutions/directories, one each for IITR (including schedules) and PIITR. The sample code can be built and tested locally with the same procedure as prior years.**Rule Implementation zip includes:**Present (within parent directory)** *IITR; Individual Income Tax Return*
* *PIITR; Prefill Individual Income Tax Return*

*New (within PIITR directory)** *PIITR; Prefill Individual Income Tax Return*

*Present (within IITR directory)** *INCDTLS; Income Details Schedule*
* *IITR; Individual Income Tax Return*
* *CGTS; Capital Gains Tax Schedule*
* *DDCTNS; Deductions Schedule*
* *NRFI; Non-Resident Foreign Income Schedule*
* *RNTLPRPTY; Multi-Property Rental Schedule*
 |
| 0.1 | 14.11.2024 | **Initial Release. Draft for consultation.** Initial draft release for the rollover of the 2025 IITR services for November publication. **Note:** *‘****New****’ artefacts are draft for consultation and describe (at a high level) changes for this iteration only from a prior year.‘****Pending****’ dates of artefacts are indicative only and subject to change. ‘****Present****’ artefacts are based on previous year implementations and are in Production. Changes may occur if defects are rectified that require re-deployment.***Section 2 Package contents****New:**The following artefacts were updated with **functional changes** from the prior year:Refer to the artefacts change history for further information.* **ATO IITR 2025 Contracts.zip**

*Contracts zip includes:**New** *INCDTLS; Income Details Schedule*
* **ATO IITR 2025 Reporting Taxonomies.zip**

*Reporting Taxonomies zip includes:**New** *IITR; Individual Income Tax Return*

*Present (from prior year with no functional change)** *CGTS; Capital Gains Tax Schedule*
* *DDCTNS; Deductions Schedule*
* *NRFI; Non-Resident Foreign Income Schedule*
* *RNTLPRPTY; Multi-Property Rental Schedule*
* **ATO IITR 2025 Rule Implementation.zip**

*The new Rule Implementation zip for IITR 2025 has the sample C# code separated into two solutions/directories, one each for IITR (including schedules) and PIITR. The sample code can be built and tested locally with the same procedure as prior years.**Rule Implementation zip includes:**Present (within parent directory)** *IITR; Individual Income Tax Return*
* *PIITR; Prefill Individual Income Tax Return*

*New (within IITR directory)** *INCDTLS; Income Details Schedule*
* *IITR; Individual Income Tax Return*

*Present (within IITR directory)** *CGTS; Capital Gains Tax Schedule*
* *DDCTNS; Deductions Schedule*
* *NRFI; Non-Resident Foreign Income Schedule*
* *RNTLPRPTY; Multi-Property Rental Schedule*
* **ATO IITR.0012 2025 Message Structure Table.xlsx**
* *2 x deleted aliases*
* *1 x deleted heading*
* *2 x modified aliases*
* **ATO IITR.0012 2025 Validation Rules.xlsx**
* *3 x updated rules*
* *3 x added rules*
* *1 x deleted rule*

**Present:**The following artefacts were included with **no** **functional changes** from the prior year:* **ATO CGTS.0006 2018 Message Structure Table.xlsx**
* **ATO CGTS.0006 2018 Validation Rules.xlsx**
* **ATO DDCTNS.0001 2023 Message Structure Table.xlsx**
* **ATO DDCTNS.0001 2023 Validation Rules.xlsx**
* **ATO NRFI.0004 2024 Message Structure Table.xlsx**
* **ATO NRFI.0004 2024 Validation Rules.xlsx**
* **ATO INCDTLS.0005 2024 Message Structure Table.xlsx**
* **ATO INCDTLS.0005 2024 Validation Rules.xlsx**
* **ATO RNTLPRPTY.0001 2019 Message Structure Table.xlsx**
* **ATO RNTLPRPTY.0001 2019 Validation Rules.xlsx**
* **ATO PIITR.0012 2025 Request Message Structure Table.xlsx**
* **ATO PIITR.0012 2025 Response Message Structure Table.xlsx**

**ATO PIITR.0012 2025 Validation Rules.xlsx** |