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| Standard Business ReportingAustralian Taxation Office NITR 2025 Package v1.0 Contents Date: 10th April 2025  |
|  |
| * 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.** |
|  |

VERSION CONTROL

|  |  |  |
| --- | --- | --- |
| **Version** | **Release date** | **Description of changes** |
| 1.0 | 10.04.2025 | Final release of the ATO NITR 2025 services for April 2025 EVTE. **Section 2.1 Service Package Contents****Updated:**The following artefacts have been updated:* ATO CTR.0016 2025 Message Structure Table.xlsx
* ATO CTR.0016 2025 Validation Rules.xlsx
* ATO FITR.0012 2025 Message Structure Table.xlsx
* ATO FITR.0012 2025 Validation Rules.xlsx
* ATO IDS.0012 2025 Message Structure Table.xlsx
* ATO IDS.0012 2025 Validation Rules.xlsx
* ATO PTR.0013 2025 Message Structure Table.xlsx
* ATO PTR.0013 2025 Validation Rules.xlsx
* ATO SMSFAR.0014 2025 Message Structure Table.xlsx
* ATO SMSFAR.0014 2025 Validation Rules.xlsx
* ATO TRT.0013 2025 Message Structure Table.xlsx
* ATO TRT.0013 2025 Validation Rules.xlsx
* ATO TRTAMI.0007 2025 Message Structure Table.xlsx
* ATO TRTAMI.0007 2025 Validation Rules.xlsx
* ATO TRTAMIS.0005 2025 Message Structure Table.xlsx
* ATO TRTAMIS.0005 2025 Validation Rules.xlsx

**Section 2.2 Reporting Taxonomy Contents****Updated:**The following reporting taxonomies have been updated:* fitr.0012 2025
* ids.0012 2025
* trt.0013 2025
* trtami.0007 2025

**Section 2.3 Rule Implementation Contents****Updated:**The following C# code have been updated:* CTR2025
* FITR2025
* SMSFAR2025
* TRT2025
* TRTAMI2025
* TRTAMIS2025

**Section 4.1 Issues and Incidents****Updated:**.* Closed item 6: Issue resolved for TRT in this release.
* Closed item 7: Issue resolved for TRT in this release.
* Removed closed item 9: Report guidance for Alias CTR93 requires an update to advise reporters to not include franking credits attached to a distribution, a company receives indirectly, through one or more partnerships or trusts.
* Closed item 11: Issue resolved for TRT in this release.
* Added item 14: Known issue where FITR warning rule is returning incorrect rule identifier.

**Section 4.2 Future Scope****Updated:**.* Removed closed item 3: A review to industry codes is in progress to correctly align 2025 industry codes.(CTR/PTR/TRT/TRTAMI)
* Removed closed item 5: Updates to labels required changes to the Schema and Validation Rules to adhere to business requirements. (IDS)
* Closed item 6: Issue resolved for TRT & TRTAMIS in this release.
 |

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

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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) Non-individual Income Tax Return (NITR) 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 NITR 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 NITR suite are contained within one zip file. The package will be versioned up each time artefacts are added or updated.

## Summary of artefacts the 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 and Samples,
* Rule Implementation (C# / Schematron) and
* Validation Rules (VRs).

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 NITR product suite and their relationship to previous service versions:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Description | Service | Change | Product | Comments |
| Consolidated Groups Notification of Formation & Member Entrance/Exit 2018 | CGNFT.0002 2018 | Present | CGNFT |  |
| Closely Held Trust 2018 | CHTWTHHLD.0002 2018 | Present | CHTWTHHLD |  |
| Company Tax Return 2025 | CTR.0016 2025 | New | CTR |  |
| Dividend and Interest Schedule 2018 | DIS.0003 2018 | Present | DIS |  |
| Fund Income Tax Return 2025 | FITR.0012 2025 | New | FITR |  |
| Family Trust Election Revocation 2021 | FTER.0003 2021 | Present | FTER |  |
| Interposed Entity Election or Revocation 2021 | IEE.0004 2021 | Present | IEE |  |
| Partnership Tax Return 2025 | PTR.0013 2025 | New | PTR |  |
| Self-managed Superannuation Fund Annual Return 2025 | SMSFAR.0014 2025 | New | SMSFAR |  |
| Trust Tax Return 2025  | TRT.0013 2025 | New | TRT |  |
| Trust Tax Return for Attribution Managed Investments 2025 | TRTAMI.0007 2025 | New | TRTAMI |  |

### Interactions

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Description | Interaction | Change | Product | Comments |
| Consolidated Groups Notification of Formation and Member Entrance/Exit 2018 – Submit | cgnft.0002.2018.submit | Present | CGNFT |  |
| Consolidated Groups Notification of Formation and Member Entrance/Exit 2018 – Validate  | cgnft.0002.2018.validate | Present | CGNFT |  |
| Closely Held Trusts TFN Report 2018 – Submit | trusttfnreport.0002.2018.submit | Present | CHTWTHHLD |  |
| Closely Held Trusts TFN Report 2018 – Validate | trusttfnreport.0002.2018.validate | Present | CHTWTHHLD |  |
| Closely Held Trusts Annual Withholding Report 2018 – Submit | trustannualreport.0002.2018.submit | Present | CHTWTHHLD |  |
| Closely Held Trusts Annual Withholding Report 2018 – Validate | trustannualreport.0002.2018.validate | Present | CHTWTHHLD |  |
| Company return 2025 – Submit | ctr.0016.2025.submit | New | CTR |  |
| Company return 2025 – Validate | ctr.0016.2025.validate | New | CTR |  |
| Dividend and Interest Schedule 2018 – Submit | dis.0003.2018.submit | Present | DIS |  |
| Dividend and Interest Schedule 2018 – Validate | dis.0003.2018.validate | Present | DIS |  |
| Fund income tax return 2025 – Submit | fitr.0012.2025.submit | New | FITR |  |
| Fund income tax return 2025 – Validate | fitr.0012.2025.validate | New | FITR |  |
| Family trust entity election/revocation 2021 – Submit | fter.0003.2021.submit | Present | FTER |  |
| Family trust entity election/revocation 2021 – Validate | fter.0003.2021.validate | Present | FTER |  |
| Interposed entity election/revocation 2021 – Submit | iee.0004.2021.submit | Present | IEE |  |
| Interposed entity election/revocation 2021 – Validate | iee.0004.2021.validate | Present | IEE |  |
| Partnership tax return 2025 – Submit | ptr.0013.2025.submit | New | PTR |  |
| Partnership tax return 2025 – Validate | ptr.0013.2025.validate | New | PTR |  |
| Self-managed superannuation fund annual return 2025 – Submit | smsfar.0014.2025.submit | New | SMSFAR |  |
| Self-managed superannuation fund annual return 2025 – Validate | smsfar.0014.2025.validate | New | SMSFAR |  |
| Trust tax return 2025 – Submit | trt.0013.2025.submit | New | TRT |  |
| Trust tax return 2025 – Validate | trt.0013.2025.validate | New | TRT |  |
| Trust tax return for Attribution Managed Investments 2025 – Submit | trtami.0007.2025.submit | New | TRTAMI |  |
| Trust tax return for Attribution Managed Investments 2025 – Validate | trtami.0007.2025.validate | New | TRTAMI |  |

Detailed information on each service can be found in the ATO 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

* 1. Service package contents

The table below outlines the artefacts for NITR.

| Name | Document Date | Document Status | Version | Comments | Package Status |
| --- | --- | --- | --- | --- | --- |
| ATO CGLS.0006 2017 Message Structure Table.xlsx | 20.04.2017 | Final | 1.0 | No change since prior release. | Present |
| ATO CGLS.0006 2017 Validation Rules.xlsx | 20.04.2017 | Final | 1.0 | No change since prior release. | Present |
| ATO CGNFT.0002 2018 Message Structure Table.xlsx | 17.05.2018 | Final | 1.0 | No change since prior release. | Present |
| ATO CGNFT.0002 2018 Validation Rules.xlsx | 20.09.2018 | Final | 1.2 | No change since prior release. | Present |
| ATO CGTS.0006 2018 Message Structure Table.xlsx | 17.05.2018 | Final | 1.0 | No change since prior release. | Present |
| ATO CGTS.0006 2018 Validation Rules.xlsx | 17.05.2018 | Final | 1.0 | No change since prior release. | Present |
| ATO CHTWTHHLD.0002 2018 Message Structure Table.xlsx | 17.05.2018 | Final | 1.0 | No change since prior release. | Present |
| ATO CHTWTHHLD.0002 2018 Annual Report Validation Rules.xlsx | 20.09.2018 | Final | 1.2 | No change since prior release. | Present |
| ATO CHTWTHHLD.0002 2018 TFN Report Validation Rules.xlsx | 20.09.2018 | Final | 1.2 | No change since prior release. | Present |
| ATO CHTWTHHLDBEN.0002 2018 Message Structure Table.xlsx | 17.05.2018 | Final | 1.0 | No change since prior release. | Present |
| ATO CHTWTHHLDBEN.0002 2018 Annual Report Validation Rules.xlsx | 20.09.2018 | Final | 1.2 | No change since prior release. | Present |
| ATO CHTWTHHLDBEN.0002 2018 TFN Report Validation Rules.xlsx | 20.09.2018 | Final | 1.2 | No change since prior release. | Present |
| ATO CTR.0016 2025 Message Structure Table.xlsx | 10.04.2025 | Final | 1.0 | Document versioned to final (1.0) with no functional changes. | Updated |
| ATO CTR.0016 2025 Validation Rules.xlsx | 10.04.2025 | Final | 1.0 | Document versioned to final (1.0) with functional changes.Added the following new rule to replace VR.ATO.CTR.438084 to avoid reuse message code that is still active in prior year services.* VR.ATO.CTR.500400

Updated Element Name to “Report.Amendment.Indicator” for alias CTR298 (Amendment Indicator) as it was missing in document for the following rule* VR.ATO.GEN.010028
 | Updated |
| ATO DIS.0003 2018 Message Structure Table.xlsx | 19.07.2018 | Final | 1.1 | No change since prior release. | Present |
| ATO DIS.0003 2018 Validation Rules.xlsx | 17.01.2019 | Final | 1.3 | No change since prior release. | Present |
| ATO DISTBENTRT.0001 2024 Message Structure Table.xlsx | 18.04.2024 | Final | 1.0 | No change since prior release. | Present |
| ATO DISTBENTRT.0001 2024 Validation Rules.xlsx | 16.05.2024 | Final | 1.1 | No change since prior release. | Present |
| ATO FITR.0012 2025 Message Structure Table.xlsx | 10.04.2025 | Final | 1.0 | Document versioned to final (1.0) with functional changes.Updated the following alias Report Guidance to encourage clients to check whether they should be self-assessing as an SGE and provide links to relevant resources.* FITR212 Significant global entity
 | Updated |
| ATO FITR.0012 2025 Validation Rules.xlsx | 10.04.2025 | Final | 1.0 | Document versioned to final (1.0) with functional changes.Added the following new warning rule to confirm whether the taxpayer is a Significant global entity.* VR.ATO.FITR.W00003
 | Updated |
| ATO FTER.0003 2021 Message Structure Table.xlsx | 03.06.2021 | Final | 1.0 | No change since prior release. | Present |
| ATO FTER.0003 2021 Validation Rules.xlsx | 03.06.2021 | Final | 1.0 | No change since prior release. | Present |
| ATO IDS.0012 2025 Message Structure Table.xlsx | 10.04.2025 | Final | 1.0 | Document versioned to final (1.0) with functional changes.The following Alias has been updated as the addition to the DTA country list of Portugal is pending legislation, and has now been removed.* IDS317 DTA Country.
 | Updated |
| ATO IDS.0012 2025 Validation Rules.xlsx | 10.04.2025 | Final | 1.0 | Document versioned to final (1.0) with no functional changes. | Updated |
| ATO IEE.0004 2021 Message Structure Table.xlsx | 03.06.2021 | Final | 1.0 | No change since prior release. | Present |
| ATO IEE.0004 2021 Validation Rules.xlsx | 03.06.2021 | Final | 1.0 | No change since prior release. | Present |
| ATO LS.0006 2017 Message Structure Table.xlsx | 20.04.2017 | Final | 1.0 | No change since prior release. | Present |
| ATO LS.0006 2017 Validation Rules.xlsx | 20.04.2017 | Final | 1.0 | No change since prior release. | Present |
| ATO PSS.0002 2018 Message Structure Table.xlsx | 17.05.2018 | Final | 1.0 | No change since prior release. | Present |
| ATO PSS.0002 2018 Validation Rules.xlsx | 17.05.2018 | Final | 1.0 | No change since prior release. | Present |
| ATO PTR.0013 2025 Message Structure Table.xlsx | 10.04.2025 | Final | 1.0 | Document versioned to final (1.0) with no functional changes.Corrected the taxonomy element name to align with the schema (documentation update only).* PTR79 Rent - Capital works deductions
 | Updated |
| ATO PTR.0013 2025 Validation Rules.xlsx | 10.04.2025 | Final | 1.0 | Document versioned to final (1.0) with no functional changes. | Updated |
| ATO RDTIS.0006 2023 Message Structure Table.xlsx | 01.06.2023 | Final | 1.1 | No change since prior release. | Present |
| ATO RDTIS.0006 2023 Validation Rules.xlsx | 01.06.2023 | Final | 1.1 | No change since prior release. | Present |
| ATO RPTTAXPOS.0001 2019 Message Structure Table.xlsx | 18.04.2019 | Final | 1.0 | No change since prior release. | Present |
| ATO RPTTAXPOS.0001 2019 Validation Rules.xlsx | 18.04.2019 | Final | 1.0 | No change since prior release. | Present |
| ATO RS.0002 2018 Message Structure Table.xlsx | 17.05.2018 | Final | 1.0 | No change since prior release. | Present |
| ATO RS.0002 2018 Validation Rules.xlsx | 05.12.2024 | Final | 1.1 | No change since prior release. | Present |
| ATO SMSFAR.0014 2025 Message Structure Table.xlsx | 10.04.2025 | Final | 1.0 | Document versioned to final (1.0) with no functional changes. | Updated |
| ATO SMSFAR.0014 2025 Validation Rules.xlsx | 10.04.2025 | Final | 1.0 | Document versioned to final (1.0) with functional changes. Updated rule to correct the technical business rule to reject only future year lodgments submitted after 15.06.2026.* VR.ATO.SMSFAR.437134
 | Updated |
| ATO TRT.0013 2025 Message Structure Table.xlsx | 10.04.2025 | Final | 1.0 | Document versioned to final (1.0) with functional changes.Updated the following alias Business Guidance due to business feedback.* TRT579 Rent - Build to rent capital works deduction at 4%

Updated the following alias Business Guidance to encourage clients to check whether they should be self-assessing as an SGE and provide links to relevant resources.* TRT487 Significant Global Entity (SGE)

Updated the following alias Namesapce prefix due to TIMS update.* TRT521 If the trust is a managed investment trust (MIT), specify type

Updated Business Guidance and Report Guidance for the following alias for 'O' & 'P' codes as per ATO online.* TRT448 Exemption or rollover code

Updated Business Guidance and Report Guidance for the following alias for, 'U' & 'F' codes as per ATO online.* TRT353 Primary production - Share of net income from trusts action code
 | Updated |
| ATO TRT.0013 2025 Validation Rules.xlsx | 10.04.2025 | Final | 1.0 | Document versioned to final (1.0) with functional changes.Added the following new rules to ensure Build to rent capital works deductions.* VR.ATO.TRT.442903
* VR.ATO.TRT.442904
* VR.ATO.TRT.442905
* VR.ATO.TRT.442906

Updated the Message Code, Technical Business Rule, English Business Rule and Detailed Error Message for the following rule due to Build to rent legislation.* VR.ATO.TRT.432801

Added the following new warning rule to confirm whether the taxpayer is a Significant global entity.* VR.ATO.TRT.W00022
 | Updated |
| ATO TRTAMI.0007 2025 Message Structure Table.xlsx | 10.04.2025 | Final | 1.0 | Document versioned to final (1.0) with functional changes.Updated the following alias Business Guidance to encourage clients to check whether they should be self-assessing as an SGE and provide links to relevant resources.* TRTAMI162 Significant Global Entity Indicator

Updated Taxonomy Reference Element ID and Element Name to align with other NITR services.* TRTAMI210 Build to rent capital works deduction at 4%
 | Updated |
| ATO TRTAMI.0007 2025 Validation Rules.xlsx | 10.04.2025 | Final | 1.0 | Document versioned to final (1.0) with functional changes.Added the following new warning rule to confirm whether the taxpayer is a Significant global entity.* VR.ATO.TRTAMI.W00004
 | Updated |
| ATO TRTAMIS.0005 2025 Message Structure Table.xlsx | 10.04.2025 | Final | 1.0 | Document versioned to final (1.0) with no functional changes. | Updated |
| ATO TRTAMIS.0005 2025 Validation Rules.xlsx | 10.04.2025 | Final | 1.0 | Document versioned to final (1.0) with functional changes.Added the following new rules to ensure Build to rent capital works deductions.* VR.ATO.TRTAMIS.000634
* VR.ATO.TRTAMIS.000635
* VR.ATO.TRTAMIS.000636

Updated the Label, Short and Detailed Error Message for the following rule due to Build to rent changes.* VR.ATO.TRTAMIS.000631
* VR.ATO.TRTAMIS.000633
 | Updated |

|  |  |
| --- | --- |
| **Total artefacts in this Package:** | **46** |
| Present artefacts | 30 |
| New artefacts | 00 |
| Updated artefacts | 16 |
| Pending artefacts | 00 |
| Removed artefacts | 00 |

* 1. Reporting taxonomy contents

The table below outlines the ATO Reporting Taxonomies available to support NITR 2025 services.

| **Name** | **Document Date** | **Document Status** | **Version** | **Comments** | **Package Status** |
| --- | --- | --- | --- | --- | --- |
| ATO NITR 2025 Reporting Taxonomies v1.0.zip | 10.04.2025 | Final | 1.0 | The following reporting taxonomies have been updated in the package for the 2025 release:* fitr.0012 2025
* ids.0012 2025
* trt.0013 2025
* trtami.0007 2025
 | Updated |
| **Total artefacts in this Package:**  | **22** |
| Present artefacts | 18 |
| New artefacts | 00 |
| Updated artefacts | 04 |
| Pending artefacts | 00 |
| Removed artefacts | 00 |

* 1. Rule implementation contents

The table below outlines the C# solution package available to support NITR 2025 Rule Implementation for this release.

| **Name** | **Document Date** | **Document Status** | **Version** | **Comments** | **Package Status** |
| --- | --- | --- | --- | --- | --- |
| ATO NITR 2025 Rule Implementation v1.0.zip | 10.04.2025 | Final | 1.0 | The following C# code have been updated in the package for the 2025 release:* CTR2025
* FITR2025
* SMSFAR2025
* TRT2025
* TRTAMI2025
* TRTAMIS2025
 | Updated |
| **Total artefacts in this Package:** | **23** |
| Present artefacts | 17 |
| New artefacts | 00 |
| Updated artefacts | 06 |
| Pending artefacts | 00 |
| Removed artefacts | 00 |

1. C# changes

## Technical changes

The table below outlines the changes made in the C# files where the code has been updated, and the design artefact have remained the same. Where both the code and design has changed this will be reflected in the individual design artefact (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** | **Proposed PROD Date** | **Issue Status (Open/ Closed/ Deferred)** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 01 | As part of tax time legislative changes, Norfolk Island (NI) phone numbers have been accepted as Australian numbers. Currently TREF48, ElectronicContact.Telephone.Area.Code, only caters for Australian telephone area codes (i.e. mandatory 2 digits) which prevents Norfolk Island (NI) numbers from being entered. | cgnft.0002.2018.submitchtwthhld.0002.2018.submitctr.0016.2025.submitdis.0003.2018.submitfitr.0012.2025.submitfter.0002.2018.submitiee.0003.2018.submitptr.0013.2025.submitsmsfar.0014.2025.submittrt.0013.2025.submittrtami.0007.2025.submit | 411350 | This issue is under investigation. Further analysis will be conducted. | TBA | TBA | Open |
| 02 | VR.ATO.CHTWTHHLD.000100, VR.ATO.CHTWTHHLD.000103 for a Non-Individual Organisational Name have been updated to allow the ‘#’ character, however the detailed error message has not been updated. | chtwthhld.0002 2018.submit | [INC000029077198](http://insightitsm.atonet.gov.au/arsys/servlet/ViewFormServlet?form=NTE:Notifier&server=SYD02H747PVN.ATONET.GOV.AU&eid=NTS000137307790) / CR2934 / 921739 | An update is required to the detailed error message for message codes CMN.ATO.CHTWTHHLD.000100 and CMN.ATO.CHTWTHHLD.000103 to mention allowing the ‘#’ character.  | TBA | TBA | Open |
| 03 | Update to an incorrect Label for Alias: DIS76, this is an existing MST issue from DIS 2015 which affects the DIS MST and schema. | dis.0003.2018.submit | CR2935 / 922208 | Update required to the Label for Alias: DIS76 From: “Intermediary Declaration Statement Text” To: “Reporting Party Declaration Statement”. | TBA | TBA | Open |
| 04 | Validation Rules artefacts contain "'’" (smart quote) instead of " (straight quote) in Technical business rule / Legacy rule for the following general validation rules (GEN.428260, GEN.428267, GEN.428263 & GEN.428265). | ATO CHTWTHHLD.0002 2018 TFN Report Validation RulesATO CHTWTHHLD.0002 2018 Annual Report Validation RulesATO CHTWTHHLDBEN.0002 2018 TFN Report Validation RulesATO CHTWTHHLDBEN.0002 2018 Annual Report Validation Rules | 2066180 | An update is required to align the validation rule documents to the c# code/implementation.This issue will be resolved as part of a future release. | TBA | TBA | Open |
| 05 | The Country Name field in the address tuple is not used within the identified impacted services. There is a validation rule that will prevent the use of this field. Only country code field is used in these services. However the datatype of the country name field contains a list of country names. These country names are not up to date.  | dis.0003.2018.submitdis.0003.2018.validate | INC003565295 / 3134023 | The list of country names must not be used. Please only provide the country code. The country name values will be removed from the datatype for all the impacted services in a future release. | TBA | TBA | Open |
| 06 | Business / Report Guidance Listed Valid Values for element CapitalGainsTax.ExemptionOrRolloverApplied.Code are inconsistent with ATO's own help page | trt.0013.2025.submitctr.0016.2025.submitsmsfar.0014.2025.submit |  | Update the Business / Report Guidance to align with the ATO website. | March 2025 (CTR / SMSFAR)April 2025 (TRT) | June 2025 | Closed |
| 07 | Business and report guidance for aliases using data element CapitalGainsTax.ExemptionOrRolloverApplied.Code (TREFID: 12735) for codes ‘O’ and ‘P’ reference incorrect divisions. i.e. "Subdivision 124G" should be "Division 615" | smsfar.0014.2025.submitsmsfar.0014.2025.validatetrt.0013.2025.submittrt.0013.2025.validate |  | Update the Business Guidance for Data Element: CapitalGainsTax.ExemptionOrRolloverApplied.Code (TREFID: 12735) for codes ‘O’ and ‘P’ to reflect the correct division.Report Guidance for the impacted labels associated to the interaction will also be updated.From:O - Exchange of shares in one company for shares in another company = Exchange of shares in one company for shares in another company Subdivision 124GTo:O - Exchange of shares in one company for shares in another company = Exchange of shares in one company for shares in another company (Division 615) | March 2025 (SMSFAR)April 2025 (TRT) | June 2025 | Closed |
| 08 | Aliases using the data element OrganisationNameDetails.OrganisationalName.Text (TREFID: 55) do not allow valid square bracket or grave accent characters ( [ ] ` ) and allow the invalid asterisk ( \* ) character. | The pattern in the schedules will be updated only if we are versioning up the schedules.cgnft.0002.2018.submitcgnft.0002.2018.validatedis.0003.2018.submitdis.0003.2018.validatefter.0002.2018.submitfter.0003.2021.validateiee.0003.2018.submitiee.0004.2021.validatetrustannualreport.0002.2018.submittrustannualreport.0002.2018.validatetrusttfnreport.0002.2018.submittrusttfnreport.0002.2018.validate |  | Versioning up for the Data Element OrganisationNameDetails.OrganisationalName.Text to allow [] brackets.Data element versioned up to consume latest SBR taxonomy pattern for non-individual entity names. The new pattern allows square brackets ( [ ] ) and grave accent ( ` ). Asterisk ( \* ) is no longer a valid character at this field.Namespace prefix updatedFrom : pyde.02.00To : pyde.02.50Datatype versioned upFrom : dtyp.02.00:sbrOrganisationNameItemTypeTo : dtyp.02.79:sbrOrganisationNameItemTypePattern updatedFrom : ([0-9a-zA-Z \.,\?!\(\)\{\}:;'\|\-\_=\\/@#$%\\*=&"])\*To : ([0-9a-zA-Z \.,\?!\(\)\{\}\[\]:;'`\|\-\_=\\/@#$%&"])\* | TBA | TBA | Open |
| 11 | New code to be included for ‘CCIV sub-fund trusts’. New code will require an update to CTR379, PTR299 & PTR327, SMSFAR48 and TRT353 & TRT436. This code is in alignment with ATO online advice. The Alias are all related to the same data element Part.TrustType.Code. | ctr.0016.2025.submitctr.0016.2025.validateptr.0013.2025.submitptr.0013.2025.validatesmsfar.0014.2025.submitsmsfar.0014.2025.validatetrt.0013.2025.submittrt.0013.2025.validate  |  | Update Report Guidance. | March 2025 (CTR / PTR / SMSFAR)April 2025 (TRT) | June 2025 | Closed |
| 12 | Unpaid present entitlement to a private company (TRT186) "meant to come under the Closing tuple (TRT1090) | trt.0013.2025.submittrt.0013.2025.validate  | INC004015621 / 3982132 | Currently under investigation. | TBA | TBA | Open  |
| 13 | Valid code values for Trust Other refundable tax offsets code (TRT464) are “ExplorationCreditRefundableTaxOffset” and “MultipleTaxOffsets” only. However, the business guidance for this label includes all other refundable tax offset code values.Since there is no report guidance for this label with the values applicable for the Trust tax return, it can lead to confusion. | trt.0013.2025.submittrt.0013.2025.validate  | 4125190 | Include report guidance for TRT464 - Other refundable tax offset code with applicable codes values for Trust return. | TBA | June 2025 | Open |
| 14 | VR.ATO.FITR.W00002 returns wrong rule identifier VR.ATO.FITR.434615, which doesn't exist in FITR.0012 2025 Validation Rules.xlsx.  | fitr.0012.2025 submitfitr.0012.2025 validate | 4467182 | Return the correct rule identifier VR.ATO.FITR.W00002. | TBA | TBA | Open  |

* 1. Future scope

| **Change** **#** | **Change Description** | **Impacted** **Interactions** | **Proposed** **EVTE Date** | **Proposed****PROD Date** | **Change Status (Open/ Closed)** |
| --- | --- | --- | --- | --- | --- |
| 06 | New validation rules required for the Build to Rent housing tax incentives for the TRT and TRTAMIS services. | trt.0013.2025.submittrt.0013.2025.validatetrtamis.0005.2025.submittrtamis.0005.2025.validate | April 2025 | June 2025 | Closed |

Appendix A – Prior Version History

|  |  |  |
| --- | --- | --- |
| **Version** | **Release date** | **Description of changes** |
| 0.4 | 05.03.2025 | Initial draft for consultation of the ATO NITR 2025 services for March 2025 EVTE. **Section 2.1 Service Package Contents****Updated:**The following artefacts have been updated:* ATO CTR.0016 2025 Message Structure Table.xlsx
* ATO CTR.0016 2025 Validation Rules.xlsx
* ATO IDS.0012 2025 Message Structure Table.xlsx
* ATO IDS.0012 2025 Validation Rules.xlsx
* ATO PTR.0013 2025 Message Structure Table.xlsx
* ATO PTR.0013 2025 Validation Rules.xlsx
* ATO SMSFAR.0014 2025 Message Structure Table.xlsx
* ATO TRT.0013 2025 Validation Rules.xlsx
* ATO TRTAMI.0007 2025 Message Structure Table.xlsx
* ATO TRTAMI.0007 2025 Validation Rules.xlsx

**Section 2.2 Reporting Taxonomy Contents****Updated:**The following reporting taxonomies have been updated:* ctr.0016 2025
* ids.0012 2025
* ptr.0013 2025
* smsfar.0014 2025
* trt.0013 2025
* trtami.0007 2025
* trtamis.0005 2025

**Section 2.3 Rule Implementation Contents****Updated:**The following C# code have been updated:* CTR2025
* IDS2025
* PTR2025
* TRT2025
* TRTAMI2025

**Section 4.1 Issues and Incidents****Updated:*** Updated item 6: Issue resolved for CTR & SMSFAR in this release.
* Updated item 7: Issue resolved for SMSFAR in this release.
* Closed item 9: Report guidance for Alias CTR93 requires an update to advise reporters to not include franking credits attached to a distribution, a company receives indirectly, through one or more partnerships or trusts. This change will align with ATO online guidance and proposed changes to the paper form (item 6 – label D). Issue resolved in the prior release.
* Updated item 11: Issue resolved for CTR, PTR & SMSFAR in this release.

**Section 4.2 Future Scope****Updated:*** Removed closed items 1, 2: Future update to messages and validation rules for the removal of Small Business Skills and Training Boost / Small Business Energy Incentive to align with updated legislation for the 2024-25 income year and beyond.
* Closed item 3: A review to industry codes is in progress to correctly align 2025 industry codes. The review to industry codes includes a review for internal use and other missing required industry codes. Potential updates to SBR Taxonomy and validation rules business industry codes. All impacted NITR services actioned in prior releases.
* Removed closed item 4: PTR crossform validation rules with schedules from TT2024 will be re-introduced to the PTR TT2025 service in the next release as part of the XML-XBRL conversion.
* Closed item 5: Future updates to some of the IDS labels will require changes to the Schema and Validation Rules to adhere to business requirements.
* Added item 6: New validation rules required for the Build to Rent housing tax incentives for the TRT and TRTAMIS services.
 |
| 0.3 | 06.02.2025 | Initial draft for consultation of the ATO NITR 2025 services for February 2025 EVTE. **Section 2.1 Service Package Contents****New:**The following new artefacts have been drafted for consultation for the 2025 release:* ATO SMSFAR.0014 2025 Message Structure Table.xlsx
* ATO SMSFAR.0014 2025 Validation Rules.xlsx
* ATO TRTAMIS.0005 2025 Message Structure Table.xlsx
* ATO TRTAMIS.0005 2025 Validation Rules.xlsx
* ATO IDS.0012 2025 Message Structure Table.xlsx
* ATO IDS.0012 2025 Validation Rules.xlsx

**Updated:**The following artefacts have been updated:* ATO CTR.0016 2025 Message Structure Table.xlsx
* ATO CTR.0016 2025 Validation Rules.xlsx
* ATO PTR.0013 2025 Message Structure Table.xlsx
* ATO PTR.0013 2025 Validation Rules.xlsx
* ATO TRT.0013 2025 Message Structure Table.xlsx
* ATO TRT.0013 2025 Validation Rules.xlsx
* ATO TRTAMI.0007 2025 Message Structure Table.xlsx
* ATO TRTAMI.0007 2025 Validation Rules.xlsx

**Removed:*** ATO TRTAMIS.0004 2020 Message Structure Table.xlsx
* ATO TRTAMIS.0004 2022 Validation Rules.xlsx
* ATO IDS.0011 2024 Message Structure Table.xlsx
* ATO IDS.0011 2024 Validation Rules.xlsx

**Section 2.2 Reporting Taxonomy Contents****New:**The following new reporting taxonomies have been included in the package for the 2025 release:* smsfar.0014 2025
* ids.0012 2025
* trtamis.0005 2025

**Updated:**The following reporting taxonomies have been updated:* ctr.0016 2025
* ptr.0013 2025
* trt.0013 2025
* trtami.0007 2025

**Section 2.3 Rule Implementation Contents****New:**The following new C# code have been included in the package for the 2025 release:* SMSFAR2025
* IDS2025
* TRTAMIS2025

**Updated:**The following C# code have been updated:* CTR2025
* TRT2025
* PTR2025
* TRTAMI2025

**Section 3.2 Event message changes**Due to amendment of Thin Capitalisation provisions, the long message description has changed.* PTR2025

**Section 4.2 Future Scope****Updated:**Closed item 1, 2: Future update to messages and validation rules for the removal of Small Business Skills and Training Boost / Small Business Energy Incentive to align with updated legislation for the 2024-25 income year and beyond.Added entry for future scope for International Dealings Schedule. |
| 0.2 | 05.12.2024 | Initial draft for consultation of the ATO NITR 2025 services for December 2024 EVTE. **Section 2.1 Service Package Contents****New:**The following new artefacts have been drafted for consultation for the 2025 release:* ATO FITR.0012 2025 Message Structure Table.xlsx
* ATO FITR.0012 2025 Validation Rules.xlsx

**Updated:**The following artefacts have been updated:* ATO CTR.0016 2025 Message Structure Table.xlsx
* ATO CTR.0016 2025 Validation Rules.xlsx
* ATO PTR.0013 2025 Validation Rules.xlsx
* ATO RS.0002 2018 Validation Rules.xlsx
* ATO TRT.0013 2025 Message Structure Table.xlsx
* ATO TRT.0013 2025 Validation Rules.xlsx
* ATO TRTAMI.0007 2025 Message Structure Table.xlsx
* ATO TRTAMI.0007 2025 Validation Rules.xlsx

**Pending:**The following artefacts will be available in the future release:* ATO IDS.0012 2025 Message Structure Table.xlsx
* ATO IDS.0012 2025 Validation Rules.xlsx
* ATO SMSFAR.0014 2025 Message Structure Table.xlsx
* ATO SMSFAR.0014 2025 Validation Rules.xlsx

**Section 2.2 Reporting Taxonomy Contents****New:**The following new reporting taxonomies have been included in the package for the 2025 release:* fitr.0012 2025

**Updated:**The following reporting taxonomies have been updated:* ctr.0016 2025
* ptr.0013 2025

Note: ATO PTR.0013 2025 Sample Instance.xml has been removed* trt.0013 2025
* trtami.0007 2025

**Pending:**The following reporting taxonomies will be available in the future release:* ids.0012 2025
* smsfar.0014 2025

**Section 2.3 Rule Implementation Contents**Note: The zip file has been significantly restructured to align with the new ATO code structure which removes duplication of code - refer embedded document “C# Implementation Guide” for futher details.**New:**The following new C# code have been included in the package for the 2025 release:* FITR2025
* PTR2025

**Updated:**The following C# code have been updated:* CTR2025
* TRT2025
* TRTAMI2025

**Pending:**The following C# code will be available in the future release:* IDS2025
* SMSFAR2025

**Section 4.1 Issues and Incidents****Updated:*** Removed closed item 10.

**Section 4.2 Future scope****Updated:*** Updated items 1 and 2: CTR/TRT/TRTAMI proposed EVTE dates updated from February 2025 to December 2024 (this release).
* Closed item 4: PTR crossform validation rules with schedules from TT2024 will be re-introduced to the PTR TT2025 service in the next release as part of the XML-XBRL conversion.
 |
| 0.1 | 14.11.2024 | Initial draft for consultation of the ATO NITR 2025 services for November 2024 EVTE. **Section 2.1 Service Package Contents****New:**The following new artefacts have been drafted for consultation for the 2025 release:* ATO CTR.0016 2025 Message Structure Table.xlsx
* ATO CTR.0016 2025 Validation Rules.xlsx
* ATO PTR.0013 2025 Message Structure Table.xlsx
* ATO PTR.0013 2025 Validation Rules.xlsx
* ATO TRT.0013 2025 Message Structure Table.xlsx
* ATO TRT.0013 2025 Validation Rules.xlsx
* ATO TRTAMI.0007 2025 Message Structure Table.xlsx
* ATO TRTAMI.0007 2025 Validation Rules.xlsx

**Present:*** ATO CGLS.0006 2017 Message Structure Table.xlsx
* ATO CGLS.0006 2017 Validation Rules.xlsx
* ATO CGNFT.0002 2018 Message Structure Table.xlsx
* ATO CGNFT.0002 2018 Validation Rules.xlsx
* ATO CGTS.0006 2018 Message Structure Table.xlsx
* ATO CGTS.0006 2018 Validation Rules.xlsx
* ATO CHTWTHHLD.0002 2018 Message Structure Table.xlsx
* ATO CHTWTHHLD.0002 2018 Annual Report Validation Rules.xlsx
* ATO CHTWTHHLD.0002 2018 TFN Report Validation Rules.xlsx
* ATO CHTWTHHLDBEN.0002 2018 Message Structure Table.xlsx
* ATO CHTWTHHLDBEN.0002 2018 Annual Report Validation Rules.xlsx
* ATO CHTWTHHLDBEN.0002 2018 TFN Report Validation Rules.xlsx
* ATO DIS.0013 2018 Message Structure Table.xlsx
* ATO DIS.0013 2018 Validation Rules.xlsx
* ATO FTER.0003 2021 Message Structure Table.xlsx
* ATO FTER.0003 2021 Validation Rules.xlsx
* ATO IDS.0011 2024 Message Structure Table.xlsx
* ATO IDS.0011 2024 Validation Rules.xlsx
* ATO IEE.0004 2021 Message Structure Table.xlsx
* ATO IEE.0004 2021 Validation Rules.xlsx
* ATO LS.0006 2017 Message Structure Table.xlsx
* ATO LS.0006 2017 Validation Rules.xlsx
* ATO LSSCRRYBCK.0002 2022 Message Structure Table.xlsx
* ATO LSSCRRYBCK.0002 2022 Validation Rules.xlsx
* ATO PSS.0002 Message 2018 Structure Table.xlsx
* ATO PSS.0002 Message 2018 Validation Rules.xlsx
* ATO RDTIS.0006 2023 Message Structure Table.xlsx
* ATO RDTIS.0006 2023 Validation Rules.xlsx
* ATO RPTTAXPOS.0001 2019 Message Structure Table.xlsx
* ATO RPTTAXPOS.0001 2019 Validation Rules.xlsx
* ATO RS.0002 2018 Message Structure Table.xlsx
* ATO RS.0002 2018 Validation Rules.xlsx
* ATO TRTAMIS.0004 2020 Message Structure Table.xlsx
* ATO TRTAMIS.0004 2022 Validation Rules.xlsx

**Pending:*** ATO FITR.0012 2025 Message Structure Table.xlsx
* ATO FITR.0012 2025 Validation Rules.xlsx
* ATO IDS.0012 2025 Message Structure Table.xlsx
* ATO IDS.0012 2025 Validation Rules.xlsx
* ATO SMSFAR.0014 2025 Message Structure Table.xlsx
* ATO SMSFAR.0014 2025 Validation Rules.xlsx

**Section 2.2 Reporting Taxonomy Contents****New:**The following new reporting taxonomies have been included in the package for the 2025 release:* ctr.0016 2025
* ptr.0013 2025

Note: Includes ATO PTR.0013 2025 Sample Instance.xml* trt.0013 2025
* trtami.0007 2025

The following reporting taxonomy will be available in the future release for:* fitr.0012 2025
* ids.0012 2025
* smsfar.0014 2025

**Section 2.3 Rule Implementation Contents****New:**The following new C# code have been included in the package for the 2025 release:* CTR2025
* TRT2025
* TRTAMI2025

The following C# code will be available in the future release for:* FITR2025
* IDS2025
* PTR2025
* SMSFAR2025

**Section 4.1 Issues and Incidents****Updated:*** Closed item 10: Business guidance and report guidance requires an update to the ‘valid assessment calculation codes’ (Alias TRT214, TRT230 and TRT445) in alignment with ATO online guidance.
 |