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| Standard Business Reporting  Australian Taxation Office  AS.0004 2025 Package v1.0.1 Contents    Date: 12th June 2025 | | | |
|  | | | |
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|  |

VERSION CONTROL

| **Version** | **Release date** | **Description of changes** |
| --- | --- | --- |
| 1.0.1 | 12.06.2025 | Package contents documentation only updates for the 12th of June 2025 release.  **Section 4 Known issues and future scope**  **4.1 ISSUES AND INCIDENTS**  Added the following items as they were identified as existing known issues as per AS2009 system behaviour and will not be fixed for AS2025:  Item #2 – Expecting an Interactive Error Handling (IEH) error to be returned for Label: T6/T9 - Varied PAYG income tax instalment amount (Alias: AS89) when it is provided but not applicable, however the system is just accepting this label and ignoring the value andnot returning an error back to the user.  Item #3 – An invalid Document Identification Number (DIN) may return with an unknown error code 41228, instead of error code 59010 - No Activity Statement found for the supplied Document Identifier Number (DIN).  Item #4 – Interactive Error Handling (IEH) error EM99000 missing from Submit mode whereas the error is returned in Validate mode.  **Added:**  **Section Appendix B – Technical Information** |

***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) AS.0004 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 AS.0004 2025 service 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 AS.0004 2025 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),
* 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 and VR.

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 AS product suite and their relationship to previous service versions:

| **Description** | **Service** | **Change** | **Comments** |
| --- | --- | --- | --- |
| Activity Statements 2025 | AS.0004 2025 | New |  |

### Interactions

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

| **Description** | **Interaction** | **Change** | **Comments** |
| --- | --- | --- | --- |
| Activity Statement 2025 – Get | as.0004.2025.get | New |  |
| Activity Statement 2025 – Validate | as.0004.2025.validate | New |  |
| Activity Statement 2025 – Submit | as.0004.2025.submit | New |  |

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 AS.0004 2025 C# Rule Implementation.zip | 15.05.2025 | Final | 1.0 | No change from prior release.  ***Note:*** *RequestContract.cs class has been removed as it is not a part of the functional code for the service.  If DSPs require a version of this C# class, please contact* [*DPO@ato.gov.au*](mailto:DPO@ato.gov.au) *for assistance.* | Present |
| ATO AS.0004 2025 Get Request Message Structure Table.xlsx | 15.05.2025 | Final | 1.0 | No change from prior release. | Present |
| ATO AS.0004 2025 Get Response Message Structure Table.xlsx | 15.05.2025 | Final | 1.0 | No change from prior release. | Present |
| ATO AS.0004 2025 Get Validation Rules.xlsx | 15.05.2025 | Final | 1.0 | No change from prior release. | Present |
| ATO AS.0004 2025 Submit Request Message Structure Table.xlsx | 15.05.2025 | Final | 1.0 | No change from prior release. | Present |
| ATO AS.0004 2025 Submit Response Message Structure Table.xlsx | 15.05.2025 | Final | 1.0 | No change from prior release. | Present |
| ATO AS.0004 2025 Submit Validation Rules.xlsx | 15.05.2025 | Final | 1.0 | No change from prior release. | Present |
| ATO AS 2025 Message Repository.xml | 15.05.2025 | Final | 1.0 | No change from prior release. | Present |
| ATO AS.0004 2025 XML Schema.zip | 15.05.2025 | Final | 1.0 | No change from prior release. | Present |

.

|  |  |
| --- | --- |
| **Total artefacts in this Package:** | **09** |
| Present artefacts | 09 |
| New artefacts | 00 |
| Updated artefacts | 00 |
| 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, yet 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)** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| #1 | The system will provide a generic error code CMN.ATO.AS.UNKNOWN when an activity statement is not found. | as.0004.2025.get | 4432505 | Return a specific error message CMN.ATO.AS.EM40686 when error is triggered. | April 2025 | June 2025 | Closed |
| #2 | Expecting an Interactive Error Handling (IEH) error to be returned for Label: T6/T9 - Varied PAYG income tax instalment amount (Alias: AS89) when it is provided but not applicable, however the system is just accepting this label and ignoring the value and not returning an error back to the user. | as.0004.2025.validate  as.0004.2025.submit | 4424676 | Currently under investigation.  This is an issue originating in AS2009. | N/A | N/A | Open |
| #3 | An invalid Document Identification Number (DIN) may return with an unknown error code 41228, instead of error code 59010 - No Activity Statement found for the supplied Document Identifier Number (DIN). | as.0004.2025.validate  as.0004.2025.submit | 4462864 | Currently under investigation.  System will return an CMN.ATO.AS.UNKNOWN  "An unexpected error has occurred, try again. If problem persists, contact the ATO. Error code {Code}." returning error code 41228 back to the user if this condition is met. | N/A | N/A | Open |
| #4 | Interactive Error Handling (IEH) error EM99000 missing from Submit mode whereas the error is returned in Validate mode. | as.0004.2025.submit | 4510243 | Currently under investigation.  Likelihood of this scenario occurring is extremely minimal and will require manual intervention with ATO staff in order to resolve the issue if it occurs. | N/A | N/A | Open |

## Future scope

| **Change**  **#** | **Change Description** | **Impacted**  **Interactions** | **Proposed**  **EVTE Date** | **Proposed**  **PROD Date** | **Change Status (Open/**  **Closed)** |
| --- | --- | --- | --- | --- | --- |
| N/A |  |  |  |  |  |

Appendix A – Prior Version History

| **Version** | **Release date** | **Description of changes** |
| --- | --- | --- |
| 1.0 | 15.05.2025 | Final release of the ATO AS 2025 service for MAY 2025 EVTE.  **Section 2 Package Contents**  **Updated:**  Following artefacts have been versioned to final (1.0) with no functional changes:   * **ATO AS.0004 2025 C# Rule Implementation.zip** * **ATO AS.0004 2025 Get Request Message Structure Table.xlsx** * **ATO AS.0004 2025 Get Response Message Structure Table.xlsx** * **ATO AS.0004 2025 Get Validation Rules.xlsx** * **ATO AS.0004 2025 Submit Request Message Structure Table.xlsx** * **ATO AS.0004 2025 Submit Response Message Structure Table.xlsx** * **ATO AS.0004 2025 Submit Validation Rules.xlsx** * **ATO AS 2025 Message Repository.xml** * **ATO AS.0004 2025 XML Schema.zip** |
| 0.3 | 10.04.2025 | Draft release of the ATO AS 2025 service for April 2025 EVTE. This release includes updates to the Validation Rules artefacts and the Message Repository.  **Section 2 Package Contents**  **Updated:**   * **ATO AS.0004 2025 Get Validation Rules.xlsx** * **ATO AS.0004 2025 Submit Validation Rules.xlsx** * **ATO AS 2025 Message Repository.xml**   **Present:**  The following artefacts have not changed since prior release:   * **ATO AS.0004 2025 C# Rule Implementation.zip** * **ATO AS.0004 2025 Get Request Message Structure Table.xlsx** * **ATO AS.0004 2025 Get Response Message Structure Table.xlsx** * **ATO AS.0004 2025 Submit Request Message Structure Table.xlsx** * **ATO AS.0004 2025 Submit Response Message Structure Table.xlsx** * **ATO AS.0004 2025 XML Schema.zip**   **Section 4.1 Issues and incidents**  Closed the following item and updated proposed EVTE release time:  Item #1 – Error Code 40686 too generic for when an Activity statement is not found.  **Section 4.2 Future Scope**  Removed the following item as it was closed last EVTE.  Item #1 - Development of the ATO AS.0004 2025 C# Rule Implementation and ATO AS.0004 2025 Message Repository.zip are in progress and will be published in a future release. |
| 0.2 | 05.03.2025 | Draft release of the ATO AS 2025 service for March 2025 EVTE. This release includes the pending addition of the C# Rule Implementation and the Message Repository.  **Section 2 Package Contents**  **New:**  The following artefacts have been added for this release:   * **ATO AS.0004 2025 C# Rule Implementation.zip** * **ATO AS.0004 2025 Message Repository.zip**   **Updated:**   * **ATO AS.0004 2025 Submit Validation Rules.xlsx**   **Present:**  The following artefact has not changed since prior release:   * **ATO AS.0004 2025 Get Request Message Structure Table.xlsx** * **ATO AS.0004 2025 Get Response Message Structure Table.xlsx** * **ATO AS.0004 2025 Get Validation Rules.xlsx** * **ATO AS.0004 2025 Submit Request Message Structure Table.xlsx** * **ATO AS.0004 2025 Submit Response Message Structure Table.xlsx** * **ATO AS.0004 2025 XML Schema.zip**   **Section 4.1 Issues and incidents**  Added the following item:  Item #1 – Error Code 40686 too generic for when an Activity statement is not found.  **Section 4.2 Future Scope**  Closed the following item:  Item #1 – Development of the ATO AS.0004 2025 C# Rule Implementation.zip and ATO AS.0004 2025 Message Repository.zip are in progress and will be published in a future release. |
| 0.1 | 06.02.2025 | Initial draft release of the of ATO AS.0004 2025 service for February 2025 EVTE. This release includes new artefacts incorporating the technical changes that have been made to convert the Activity Statement (AS) message from XBRL to XML.  **Section 2 Package Contents**  **New:**  The following new artefacts have been drafted for consultation for the 2025 release:   * **ATO AS.0004 2025 Get Request Message Structure Table.xlsx** * **ATO AS.0004 2025 Get Response Message Structure Table.xlsx** * **ATO AS.0004 2025 Get Validation Rules.xlsx** * **ATO AS.0004 2025 Submit Request Message Structure Table.xlsx** * **ATO AS.0004 2025 Submit Response Message Structure Table.xlsx** * **ATO AS.0004 2025 Submit Validation Rules.xlsx** * **ATO AS.0004 2025 XML Schema.zip**   **Pending:**  The following artefacts are currently in development and will be available in a future release:   * **ATO AS.0004 2025 C# Rule Implementation.zip** * **ATO AS.0004 2025 Message Repository.zip**   **Section 4 Known Issues and Future Scope**  **Section 4.2 Future Scope**  Added the following item:  Item #1 - Development of the ATO AS.0004 2025 C# Rule Implementation.zip and ATO AS.0004 2025 Message Repository.zip are in progress and will be published in a future release. |

Appendix B – Technical Information

The sections below provides detailed technical explanation of the changes for Digital Service Providers who have built their software in the past to support AS 2009 or AS 2023 services with the intent to facilitate the transition of their software to the new AS 2025 service.

Information in this section is current as of version 1.0.1, and may not be updated in future releases.

### Section 1 - Comparison of AS 2025 vs AS 2009

### 1.1 Introduction

AS 2025 service has been designed to supercede the existing AS 2009 service with new business measures with an updated implementation and  improvements where possible.

### 1.2 Service action change summary

| **2009** | **2025** | **Notes** |
| --- | --- | --- |
| AS 2009 List | Lodgment 2023 List | The AS.2009.List interaction has been deprecated by the ldg.2023.list interaction. |
| AS 2009 Get | AS 2025 Get | Response schema has attributes isVisible, isEditable, xsi:nil. |
| AS 2009 Validate | AS 2025 Validate | AS 2025 Validate response no longer returns a payload. |
| AS 2009 Submit | AS 2025 Submit | AS 2025 Submit response has only errors for unsuccessful submissions and a new simplified payload for successful lodgments. Response schema attributes (isEditable, isVisible and xsi:nil) are no longer returned. |

### 1.3 Message changes

This section will cover any relevant message changes between AS2025 and AS2009 and will provide examples and comparisons where relevant.

*Payload format*

* Payload format has changed from SBR XBRL to XML.

*Schema*

* New schemas have been designed.

| **AS.2009 interaction** | **AS.2025 interaction** | **Request/**  **Response** | **AS.2009 schema** | **AS.2025 schema** |
| --- | --- | --- | --- | --- |
| as.0001.2009.get | as.0004.2025.get | Request | as.0001.prefill.request.02.00.report.xsd | ato.as.0004.2025.get.01.00.xsd |
| as.0001.2009.get | as.0004.2025.get | Response | as.0001.prefill.response.02.00.report.xsd | ato.as.0004.2025.get.response.01.00.xsd |
| as.0001.2009.validate | as.0004.2025.validate | Request | as.0001.prelodge.request.02.00.report.xsd | ato.as.0004.2025.submit.01.00.xsd |
| as.0001.2009.validate | as.0004.2025.validate | Response | as.0001.prelodge.response.02.00.report.xsd | No payload returned |
| as.0001.2009.submit | as.0004.2025.submit | Request | as.0001.lodge.request.02.00.report.xsd | ato.as.0004.2025.submit.01.00.xsd |
| as.0001.2009.submit | as.0004.2025.submit | Response | as.0001.lodge.response.02.00.report.xsd | ato.as.0004.2025.submit.response.01.00.xsd |

*Attributes*

* Attributes are now only returned in the AS 2025 Get response, and no longer returned in the Validate/Submit responses.
* The AS 2025 Get response schema contain attributes similar to AS 2009 Prefill schema (isVisible, isEditable, xsi:nil).
* The xsi:nil attribute will be used to indicate a fact that has not been populated with a value but may be used in the interaction for that particular AS as per XML standard.
* The isEditable boolean attribute indicates if the ATO allows this fact to be modified for the lodgment.
* The isVisible boolean attribute indicates if the ATO believes this fact should be displayed to the user.
* Only allowable fields are returned in the AS2025 response. E.g. In AS2009 variation fields were returned with the isVisible and isEditable attributes set to ‘false’, for AS2025, if the activity statement cannot be varied, the variation fields will not be returned.

| **Attribute** | **Description** |
| --- | --- |
| xsi:nil = true, isEditable = true, isVisible = true | Displayed unpopulated and is editable by the end user. |
| isEditable = true, isVisible = true | Displayed populated and is editable by the end user. |
| isEditable = false, isVisible = true | Displayed populated and is not editable by the end user (read only). |

*Aliases*

* Aliases for MSTs between 2025 and 2009 are aligned where possible.

*Elements*

* New elements added for new business measures.
* Removal of context definitions and introduction of the equivalent tuple structures.
* Removal of redundant elements.
* The following elements have been added for the AS2025 Service

The following elements have been added for the AS2025 Service:

| **2025 Alias/Type** | **Label** |
| --- | --- |
| AS120 | Organisation: ABN |
| Tuple | GST |
| Tuple | GST Commissioner Chosen |
| Tuple | GST Business Estimation |
| Tuple | GST Business Variation |
| Tuple | FBT |
| Tuple | FBT Commissioner Chosen |
| Tuple | FBT Business Estimation |
| Tuple | FBT Business Variation |
| Tuple | PAYGW |
| Tuple | PAYG Tax Withheld Salary Wages |
| Tuple | PAYG Tax Withheld Other |
| Tuple | PAYG Tax Withheld No ABN |
| Tuple | PAYGI |
| Tuple | Commissioner Chosen |
| Tuple | Business Estimation |
| Tuple | Business Variation |
| Tuple | PAYG Instalment Commissioner Chosen |
| Tuple | PAYG Instalment Business Variation |
| Tuple | Summary |
| AS121 | Lodgment channel |
| AS124 | ATO processed liabilities for an STP reporter's Activity Statements |
| AS125 | STP Prefill availability status |
| AS126 | Activity statement revisable status |
| AS129 | Full GST reporting option available? |
| AS130 | Simple GST reporting option available? |
| AS131 | Instalment GST reporting option available? |
| AS141 | Instalment Amount PAYG income tax instalment reporting option available? |
| AS142 | Instalment Rate PAYG income tax instalment reporting option available? |

The following elements have been modified for the AS2025 Service:

| **2009 Alias** | **Label** |
| --- | --- |
| AS30 | Updated label from ‘Activity statement status’ to ‘Lodgment status’ |
| AS36 | Updated label from ‘Organisational Name Text’ to ‘Main Trading Name’. Updated to a more generic data element. |
| AS109 | Updated to a data element with a datetime datatype instead of a date datatype. |

The following elements have been removed for the 2025 Service:

| **2009 Alias/Type** | **Label** |
| --- | --- |
| AS141 | Organisational Name Type Code |
| Tuple | AddressDetails |
| AS126 | Address Details Overseas Address Indicator |
| AS137 | Address Details Usage Code |
| AS12 | Address Details Line 1 |
| AS13 | Address Details Line 2 |
| AS175 | Address Details Line 3 |
| AS176 | Address Details Line 4 |
| AS17 | Address Details Locality Name |
| AS15 | Address Details Postcode |
| AS16 | Address Details State Or Territory |
| AS14 | Address Details Country Name |
| AS180 | Address Details Country Code |
| Tuple | ElectronicContactTelephone |
| AS144 | Electronic Contact Telephone Usage Code |
| AS125 | Electronic Contact Telephone Service Line Code |
| AS124 | Electronic Contact Telephone Area Code |
| AS35 | Electronic Contact Telephone Minimal Number |
| Tuple | ElectronicContactElectronicMail |
| AS142 | Electronic Contact Electronic Mail Usage Code |
| AS41 | Electronic Contact Electronic Mail Address |
| AS32 | Hours taken to complete this form |
| AS33 | Minutes taken to complete this form |
| AS66 | Available GST reporting options |
| AS145 | PAYG Payment Type code - DNOABN |
| AS146 | PAYG payment type code - W2 |
| AS147 | PAYG payment type code - W3 |
| AS85 | Available PAYG income tax instalment reporting options |
| AS133 | Commissioner Chosen - Tax Rate Type Code |
| AS133 | Business Variation - Tax Rate Type Code |
| AS152 | Address Details Overseas Address Indicator |
| AS153 | Address Details Usage Code |
| AS111 | Address Details Attention To |
| AS148 | Address Details Line 1 |
| AS149 | Address Details Line 2 |
| AS177 | Address Details Line 3 |
| AS178 | Address Details Line 4 |
| AS154 | Address Details Locality Name |
| AS155 | Address Details Postcode |
| AS156 | Address Details State Or Territory |
| AS157 | Address Details Country Name |
| AS181 | Address Details Country Code |

### 1.4 Validation/Interactive Error Handling

*Behaviour of Validation*

* The majority of channel validation rules have been simplified and the logic has been moved to the schema and the interactive validation.
* Rule implementation has changed from schematron to c#.

*Error Parameters*

* Previously hardcoded values are replaced with placeholders in descriptions and values are provided as parameters to align with the SBR ebMS3 Web service Implementation Guide.

| **2009** | **2025** |
| --- | --- |
| <tns:EventItem>  <tns:Error.Code>CMN.ATO.AS.EM060</tns:Error.Code>  <tns:Severity.Code>Error</tns:Severity.Code>  <tns:Short.Description>9 was reported as and will need to be corrected to -5000. Reason code 14.</tns:Short.Description>  <tns:Locations>  <tns:Location>  <tns:Location.Instance.Identifier>1</tns:Location.Instance.Identifier>  <tns:Location.Path.Text>/xbrli:xbrl/pyin:Report.Statement.Summary.Net.Amount</tns:Location.Path.Text>  </tns:Location>  </tns:Locations>  </tns:EventItem> | <tns:EventItem>  <tns:Error.Code>CMN.ATO.AS.EM98062</tns:Error.Code>  <tns:Severity.Code>Error</tns:Severity.Code>  <tns:Short.Description>Amount provided at Label {Label}, does not match the Tax Office calculated amount of {Tax Office Value}.</tns:Short.Description>  <tns:Parameters>  <tns:Parameter>  <tns:Parameter.Identifier>Label</tns:Parameter.Identifier>  <tns:Parameter.Text>9</tns:Parameter.Text>  </tns:Parameter>  <tns:Parameter>  <tns:Parameter.Identifier>Tax Office Value</tns:Parameter.Identifier>  <tns:Parameter.Text>-5000</tns:Parameter.Text>  </tns:Parameter>  </tns:Parameters>  <tns:Locations>  <tns:Location>  <tns:Location.Instance.Identifier>1</tns:Location.Instance.Identifier>  <tns:Location.Path.Text>/tns:ASSubmitRequest/tns:RP/tns:Summary/tns:StatementNetA</tns:Location.Path.Text>  </tns:Location>  </tns:Locations>  </tns:EventItem> |

*Interactive Errors*

* Interactive errors have been made more granular.
* New interactive errors have been added.
* The following table is a list of some of the AS2009 errors and their AS2025 equivalent.

| **AS2009 Error Code** | **AS.2025 Error Code** | **Short Message** |
| --- | --- | --- |
| CMN.ATO.AS.EM005 | CMN.ATO.AS.EM060 | Amount at Label {Label} must be provided. |
| CMN.ATO.AS.EM005 | CMN.ATO.AS.EM99052 | GST included in total sales indicator must be either 'true' or 'false'. |
| CMN.ATO.AS.EM005 | CMN.ATO.AS.EM01030 | G1 - Total sales must be provided. |
| CMN.ATO.AS.EM005 | CMN.ATO.AS.EM02002 | W1 - Total salary, wages and other payments must be provided. |
| CMN.ATO.AS.EM005 | CMN.ATO.AS.EM02006 | Label {Label} must be provided. |
| CMN.ATO.AS.EM021 | CMN.ATO.AS.EM02005 | Amounts for PAYG Tax Withheld field(s) must be provided or neither. |
| CMN.ATO.AS.EM021 | CMN.ATO.AS.EM03021 | T1 - PAYG instalment income must be provided. |
| CMN.ATO.AS.EM023 | CMN.ATO.AS.EM01017 | G24 - Reason code for GST variation provided is invalid. |
| CMN.ATO.AS.EM023 | CMN.ATO.AS.EM03013 | T4 - Reason code for PAYG income tax instalment variation provided is invalid. |
| CMN.ATO.AS.EM025 | CMN.ATO.AS.EM98067 | No active roles found for the activity statement. Please review role details and try again. |
| CMN.ATO.AS.EM041 | CMN.ATO.AS.EM01014 | Label {Label} must be provided. |
| CMN.ATO.AS.EM041 | CMN.ATO.AS.EM03012 | Label {Label} must be provided. |
| CMN.ATO.AS.EM041 | CMN.ATO.AS.EM03023 | Label {Label} must be provided. |
| CMN.ATO.AS.EM041 | CMN.ATO.AS.EM03026 | Label {Label} must be provided. |
| CMN.ATO.AS.EM041 | CMN.ATO.AS.EM04002 | Label {Label} must be provided. |
| CMN.ATO.AS.EM041 | CMN.ATO.AS.EM04003 | F4 - Reason code for FBT variation provided is invalid. |
| CMN.ATO.AS.EM052 | CMN.ATO.AS.EM99061 | Invalid ABN supplied. |
| CMN.ATO.AS.EM058 | CMN.ATO.AS.EM99000 | Label for a role {Role} provided is invalid as role is not active. Please review role details and try again. |
| CMN.ATO.AS.EM058 | CMN.ATO.AS.EM08004 | Lodgment failed due to processing error. Active DGST role but no active GST role found. Contact the Tax Office for assistance. |
| CMN.ATO.AS.EM058 | CMN.ATO.AS.EM09002 | 7D (Fuel tax credit) must not be provided. |
| CMN.ATO.AS.EM059 | CMN.ATO.AS.EM98060 | Incomplete fields provided for role {Role}. Please review role details and try again. |
| CMN.ATO.AS.EM060 | CMN.ATO.AS.EM98062 | Label {Label} must be provided and must match the Tax Office calculated amount of {Tax Office Value}. |
| CMN.ATO.AS.EM060 | CMN.ATO.AS.EM01008 | Label {Label} provided for incorrect elected reporting option. |
| CMN.ATO.AS.EM060 | CMN.ATO.AS.EM01012 | Label {Label} provided for incorrect elected reporting option. |
| CMN.ATO.AS.EM060 | CMN.ATO.AS.EM01018 | G23 - Varied GST amount for the quarter cannot be greater than G22 - Estimated net GST for the year. |
| CMN.ATO.AS.EM060 | CMN.ATO.AS.EM01027 | Amount provided at 1B - GST on purchases cannot be greater than zero. |
| CMN.ATO.AS.EM060 | CMN.ATO.AS.EM03016 | Amount provided at T8 - Estimated PAYG income tax for the year cannot be less than T9 - Varied PAYG income tax instalment amount. |
| CMN.ATO.AS.EM060 | CMN.ATO.AS.EM04004 | Amount provided at F3 - Varied FBT amount for the quarter cannot be greater than F2 - Estimated FBT for the year. |
| CMN.ATO.AS.EM060 | CMN.ATO.AS.EM04008 | F1 - Tax Office FBT instalment amount of {Tax Office Value} cannot be changed. |
| CMN.ATO.AS.EM060 | CMN.ATO.AS.EM07005 | 7 - Deferred company/fund instalment field provided is invalid, as entity is not a company or superfund. |
| CMN.ATO.AS.EM061 | CMN.ATO.AS.EM01002 | GST elected reporting option supplied is invalid. |
| CMN.ATO.AS.EM061 | CMN.ATO.AS.EM01003 | GST elected reporting option provided is not allowed. |
| CMN.ATO.AS.EM061 | CMN.ATO.AS.EM01004 | GST elected reporting option provided is not allowed. |
| CMN.ATO.AS.EM061 | CMN.ATO.AS.EM01005 | GST elected reporting option provided is not allowed. |
| CMN.ATO.AS.EM061 | CMN.ATO.AS.EM01006 | GST elected reporting option provided is not allowed. |
| CMN.ATO.AS.EM061 | CMN.ATO.AS.EM01007 | GST elected reporting option provided is not allowed. |
| CMN.ATO.AS.EM061 | CMN.ATO.AS.EM01035 | GST elected reporting option provided is not allowed. |
| CMN.ATO.AS.EM061 | CMN.ATO.AS.EM01037 | GST elected reporting option provided is not allowed. |
| CMN.ATO.AS.EM061 | CMN.ATO.AS.EM03001 | PAYG income tax instalment elected reporting option provided is not allowed. |
| CMN.ATO.AS.EM061 | CMN.ATO.AS.EM03002 | PAYG income tax instalment elected reporting option provided is not allowed. |
| CMN.ATO.AS.EM061 | CMN.ATO.AS.EM03022 | PAYG income tax instalment elected reporting option provided is not allowed. |
| CMN.ATO.AS.EM061 | CMN.ATO.AS.EM03029 | Label {Label} must not be provided. |
| CMN.ATO.AS.EM061 | CMN.ATO.AS.EM03030 | Label {Label} must not be provided. |
| CMN.ATO.AS.EM061 | CMN.ATO.AS.EM03038 | PAYG income tax instalment elected reporting option provided is not allowed. |
| CMN.ATO.AS.EM062 | CMN.ATO.AS.EM98070 | GST elected reporting option must be provided. |
| CMN.ATO.AS.EM062 | CMN.ATO.AS.EM03000 | PAYG income tax instalment elected reporting option must be provided. |
| CMN.ATO.AS.EM063 | CMN.ATO.AS.EM98065 | Activity statement cannot be lodged, as it is not in a 'New' lodgment status. |
| CMN.ATO.AS.EM063 | CMN.ATO.AS.EM98066 | Activity statement cannot be lodged. A later activity statement exists for this period. Contact the Tax Office. |
| CMN.ATO.AS.EM063 | CMN.ATO.AS.EM98072 | Activity statement cannot be lodged. A later activity statement exists for this period. Contact the Tax Office. |
| CMN.ATO.AS.EM063 | CMN.ATO.AS.EM00007 | Revision cannot be accepted as original activity statement for this period has not been lodged or processed. |
| CMN.ATO.AS.EM064 | CMN.ATO.AS.EM01015 | Label {Label} provided not allowed. |
| CMN.ATO.AS.EM064 | CMN.ATO.AS.EM01016 | Label {Label} provided not allowed. |
| CMN.ATO.AS.EM064 | CMN.ATO.AS.EM03003 | Label {Label} provided not allowed. |
| CMN.ATO.AS.EM064 | CMN.ATO.AS.EM03005 | Label {Label} provided not allowed. |
| CMN.ATO.AS.EM064 | CMN.ATO.AS.EM04006 | Label {Label} provided not allowed. |
| CMN.ATO.AS.EM064 | CMN.ATO.AS.EM04007 | Label {Label} provided not allowed. |
| CMN.ATO.AS.EM065CMN.ATO.AS.EM015 | CMN.ATO.AS.EM03031 | Amount at 5B - Credit from PAYG income tax instalment variation exceeds the maximum amount allowed. |
| CMN.ATO.AS.EM065CMN.ATO.AS.EM015 | CMN.ATO.AS.EM03032 | Amount at 5B - Credit from PAYG income tax instalment variation not allowed. |
| CMN.ATO.AS.EM065CMN.ATO.AS.EM015 | CMN.ATO.AS.EM03033 | Amounts for PAYGI variation field(s) must be provided. |
| CMN.ATO.AS.EM065CMN.ATO.AS.EM015 | CMN.ATO.AS.EM03034 | Amount at 5B - Credit from PAYG income tax instalment variation not allowed. |
| CMN.ATO.AS.EM065CMN.ATO.AS.EM015 | CMN.ATO.AS.EM03035 | Amount at 5B - Credit from PAYG income tax instalment variation not allowed. |
| CMN.ATO.AS.EM065CMN.ATO.AS.EM015 | CMN.ATO.AS.EM03036 | Amount at 5B - Credit from PAYG income tax instalment variation not allowed. |
| CMN.ATO.AS.EM065CMN.ATO.AS.EM015 | CMN.ATO.AS.EM03037 | Amount at 5B - Credit from PAYG income tax instalment variation not allowed. |
| CMN.ATO.AS.EM065CMN.ATO.AS.EM015 | CMN.ATO.AS.EM04009 | Amount at 6B - Credit from FBT instalment variation not allowed. |
| CMN.ATO.AS.EM065CMN.ATO.AS.EM015 | CMN.ATO.AS.EM04010 | Amount at 6B - Credit from FBT instalment variation exceeds the maximum amount allowed. |
| CMN.ATO.AS.EM065CMN.ATO.AS.EM015 | CMN.ATO.AS.EM04011 | Amount at 6B - Credit from FBT instalment variation not allowed. |
| CMN.ATO.AS.EM065CMN.ATO.AS.EM015 | CMN.ATO.AS.EM04012 | Amount at 6B - Credit from FBT instalment variation not allowed. |
| CMN.ATO.AS.EM081 | CMN.ATO.AS.EM90656 | Label {Label} provided is not supported or in an invalid format. Please review lodgment details and try again. |
| CMN.ATO.AS.EM090 | CMN.ATO.AS.EM01031 | Amount at G1 - Total sales cannot be less than the sum of G2 - Export sales amount and G3 - Other GST-free sales. |
| CMN.ATO.AS.EM091 | CMN.ATO.AS.EM01034 | G10 - Capital purchases and/or G11 - Non-capital Purchases must be provided. |
| CMN.ATO.AS.EM092 | CMN.ATO.AS.EM01032 | 1B - GST on purchases must be provided. |
| CMN.ATO.AS.EM116 | CMN.ATO.AS.EM99008 | Label {Label} must not be provided. |
| CMN.ATO.AS.EM148 | CMN.ATO.AS.EM01036 | Lodgment failed due to processing error. Contact the Tax Office for assistance. |
| CMN.ATO.AS.EM170 | CMN.ATO.AS.EM98061 | Label {Label} provided is invalid for this form. Please review lodgment details and try again. |
| CMN.ATO.AS.EM174 | CMN.ATO.AS.EM02003 | Label {Label} provided not allowed. |
| CMN.ATO.AS.EM174 | CMN.ATO.AS.EM04014 | Amounts for FBT variation field(s) must be provided. |
| CMN.ATO.AS.EM176 | CMN.ATO.AS.EM05005 | 1C - Wine equalisation tax amount cannot be changed. |
| CMN.ATO.AS.EM176 | CMN.ATO.AS.EM05006 | 1D - Wine equalisation tax refundable amount cannot be changed. |
| CMN.ATO.AS.EM176 | CMN.ATO.AS.EM06005 | 1E - Luxury car tax amount cannot be changed. |
| CMN.ATO.AS.EM176 | CMN.ATO.AS.EM06006 | 1F - Luxury car tax refundable amount cannot be changed. |
| CMN.ATO.AS.EM176 | CMN.ATO.AS.EM09003 | 7C - Fuel tax credit over claim amount cannot be changed. |
| CMN.ATO.AS.EM176 | CMN.ATO.AS.EM09004 | 7D - Fuel tax credit amount cannot be changed. |
| CMN.ATO.AS.EM177 | CMN.ATO.AS.EM01039 | 1A - GST on sales or GST instalment amount cannot be changed. |
| CMN.ATO.AS.EM177 | CMN.ATO.AS.EM01040 | 1B - GST on purchases amount cannot be changed. |
| CMN.ATO.AS.EM177 | CMN.ATO.AS.EM01041 | G1 - Total sales amount cannot be changed. |
| CMN.ATO.AS.EM177 | CMN.ATO.AS.EM01042 | G2 - Export sales amount cannot be changed. |
| CMN.ATO.AS.EM177 | CMN.ATO.AS.EM01043 | G3 - Other GST-free sales amount cannot be changed. |
| CMN.ATO.AS.EM177 | CMN.ATO.AS.EM01044 | G10 - Capital purchases amount cannot be changed. |
| CMN.ATO.AS.EM177 | CMN.ATO.AS.EM01045 | G11 - Non-capital Purchases amount cannot be changed. |
| CMN.ATO.AS.EM177 | CMN.ATO.AS.EM01046 | G22 - Estimated net GST for the year amount cannot be changed. |
| CMN.ATO.AS.EM177 | CMN.ATO.AS.EM01047 | G23 - Varied GST amount for the quarter amount cannot be changed. |
| CMN.ATO.AS.EM200 | CMN.ATO.AS.EM01009 | Label {Label} provided for incorrect elected reporting option. |

### 1.5 Conformance Suite

* The conformance suite for 2025 is a new suite with all new test cases.