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| Standard Business ReportingAustralian Taxation Office Client AccountCLNTACC 2017 Package v1.5 Contents   Date: 18th September 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.** |
|  |

VERSION CONTROL

| **Version** | **Release date** | **Description of changes** |
| --- | --- | --- |
| 1.5 | 18.09.2025 | Final release of the ATO CLNTACC 2017 services for September 2025 EVTE (Production March 2026) to allow for a new Account type to support the combined global and domestic minimum tax lodgments, and to align Message Structure Tables to schemas.**Section 2 Package contents****Updated:**Updated the following artefacts:* ATO CLNTACC 2017 Message Repository.zip
* ATO CLNTACC.0001 2017 List Request Message Structure Table.xlsx
* ATO CLNTACC.0001 2017 List Response Message Structure Table.xlsx
* ATO CLNTACC.0001 2017 List Validation Rules.xlsx
* ATO CLNTACC.0001 2017 List XML Contracts.zip
* ATO CLNTACCSUM.0001 2017 List Request Message Structure Table.xlsx
* ATO CLNTACCSUM.0001 2017 List Response Message Structure Table.xlsx
* ATO CLNTACCSUM.0001 2017 List Validation Rules.xlsx

**Section 4.1 Issues and incidents****Removed:**Removed closed Item #3: Australian Tax Office Reference Number (CLNTACC26) in response schema “ato.clntaccsum.0001.2017.list.response.01.00.xsd” is not aligned to the XML – Xpath as defined in ATO CLNTACCSUM.0001 2017 List Response Message Structure Table.xlsx and other instances of CLNTACC26 in CLNTACC request and response schemas. |

***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) Client Account (CLNTACC) 2017 services 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 CLNTACC 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 CLNTACC 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, 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 CLNTACC product suite and their relationship to previous service versions:

| **Description** | **Service** | **Change** | **Comments** |
| --- | --- | --- | --- |
| Client Account 2017 | CLNTACC.0001 2017 | Present |  |
| Client Account Summary 2017 | CLNTACCSUM.0001 2017 | Present |  |

### Interactions

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

| **Description** | **Interaction** | **Change** | **Comments** |
| --- | --- | --- | --- |
| Client Account 2017 - List | clntacc.0001.2017.list | Present |  |
| Client Account Summary 2017 - List | clntaccsum.0001.2017.list | 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 CLNTACC 2017 Message Repository.zip | 18.09.2025 | Final | 1.3 | Updated the following to align with documentation standards (documentation only):* Renamed the artefact from ‘ATO CLNTACC.0001 2017 Message Repository.zip’ to align with naming standards
* Updated error code CMN.ATO.CLNTACCSUM.000001 to align to current code
* Removed duplicates of the following messages:
	+ CMN.ATO.CLNTACCSUM.UNKNOWN
	+ CMN.ATO.GEN.MOREDATA
 | Updated |
| ATO CLNTACC.0001 2017 List Request Message Structure Table.xlsx | 18.09.2025 | Final | 1.4 | Updated the following to align to design standards:* Removed Account Type Codes worksheet as now maintained in the Validation Rules
* Updated multiple aliases to remove duplicate field validation checks

Updated the following to align to schema (documentation only):* Converted the following Headings to Tuples:
	+ CLNTACC1000 Client Account Identifier Search
	+ CLNTACC1001 Pagination
* Removed the parenting of Reporting Party (to Intermediary)
* Removed the following Contexts:
	+ RP.ClientAccountIdentifierSearch
	+ RP.Pagination
* Updated the contexts for the following Aliases:
	+ CLNTACC8 Account identifier
	+ CLNTACC9 Account sequence number
	+ CLNTACC10 Record limit
	+ CLNTACC11 Record start number
* Documented field restrictions for multiple aliases
 | Updated |
| ATO CLNTACC.0001 2017 List Response Message Structure Table.xlsx | 18.09.2025 | Final | 1.4 | Updated the following to support the combined global and domestic minimum tax lodgments:* Added Account Type Code ‘GDMT’

Updated the following to align to schema (documentation only):* Documented field restrictions for multiple aliases

Updated the following alias to align with the latest SBR definitional taxonomy changes (documentation only):* CLNTACC24 ABR integrated account indicator

Updated the following Account Type Code to document the associated Account Category (documentation only):* SECACC Securities Account
 | Updated |
| ATO CLNTACC.0001 2017 List Validation Rules.xlsx | 18.09.2025 | Final | 1.2 | Updated the following to support the combined global and domestic minimum tax lodgments:* Added Account Type Code ‘GDMT’
* VR.ATO.CLNTACC.000004, to include changes to Account Type Codes domain

Made the following changes to align to design standards:* Added worksheet ‘DOMAIN(Account Type Codes)’ to validate Account Type Codes via validation rules instead of schema validation
* Renamed worksheet ‘CLNTACC Validation Rules’
* Updated validation rule ‘VR.ATO.CLNTACC.000001’ to clarify logic in Technical Business Rule

Updated the following Account Type Code to document the associated Account Category (documentation only):* SECACC Securities Account
 | Updated |
| ATO CLNTACC.0001 2017 List XML Contracts.zip | 18.09.2025 | Final | 1.4 | Request schema sub-versioned up to ato.clntacc.0001.2017.list.01.04.xsd as the Account Type Code enumerated values have been removed from the schema.Response schema ato.clntacc.0001.2017.list.response.01.00 re-instated from ‘ATO CLNTACC 2017 Package v1.3’ to replace empty schema in prior publication. | Updated |
| ATO CLNTACCSUM.0001 2017 List Request Message Structure Table.xlsx | 18.09.2025 | Final | 1.4 | Removed the ‘Account Type Codes’ worksheet, since maintained in the Validation Rules to align to design standards (documentation only).Documented field restrictions for multiple aliases to align to schema (documentation only). | Updated |
| ATO CLNTACCSUM.0001 2017 List Response Message Structure Table.xlsx | 18.09.2025 | Final | 1.4 | Updated the Account Type Codes table to support the combined global and domestic minimum tax lodgments through the following changes:* Added Account Type Code ‘GDMT’

Updated the following contexts to include Dimension 2 details to align to design standards (documentation only):* RP.ClientAccountDetail
* RP(Instant).ClientAccountDetail

Documented field restrictions for multiple aliases to align to schema (documentation only).Updated the following aliases to align with the latest SBR definitional taxonomy changes (documentation only):* CLNTACC21 Excise identification number
* CLNTACC24 ABR CAC indicator

Updated the following Account Type Code to document the associated Account Category (documentation only):* SECACC Securities Account
 | Updated |
| ATO CLNTACCSUM.0001 2017 List Validation Rules.xlsx | 18.09.2025 | Final | 1.2 | Updated the following to support the combined global and domestic minimum tax lodgments:* Added Account Type Code ‘GDMT’
* Updated VR.ATO.CLNTACCSUM.000003, to include changes to Account Type Codes domain

Made the following changes to align to design standards:* Added worksheet ‘DOMAIN(Account Type Codes)’ to validate Account Type Codes via validation rules instead of schema validation
* Renamed worksheet ‘CLNTACC Validation Rules’ to align to naming standards

Updated the following Account Type Code to document the associated Account Category (documentation only):* SECACC Securities Account
 | Updated |
| ATO CLNTACCSUM.0001 2017 List XML Contracts.zip | 19.09.2024 | Final | 1.3 | No change from prior publication | Present |

|  |  |
| --- | --- |
| **Total artefacts in this Package:**  | **09** |
| Present artefacts | 01 |
| New artefacts | 00 |
| Updated artefacts | 08 |
| 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)** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **01** | Withholding Payer Number (WPN) and Australian Taxation Office Reference Number (ARN) cannot currently be used as identifiers. | clntacc.0001.2017.listclntaccsum.0001.2017.list |  | WPN and ARNs will be able to be used as identifiers in a future release. | TBA | TBA | Open |
| **02** | The response schema “ato.clntacc.0001.2017.list.response.01.00.xsd” contains namespaces/elements and complex types that are misaligned to the service name (ie. schema uses “clnacc” instead of “clntacc”). | clntacc.0001.2017.list | TFS1831066 | This will be corrected in a future version of this service. | TBA | TBA | Open |

## Future scope

| **Change** **#** | **Change Description** | **Impacted** **Interactions** | **Proposed** **EVTE Date** | **Proposed****PROD Date** | **Change Status (Open/****Closed)** |
| --- | --- | --- | --- | --- | --- |
| **01** | PAYGW Director Penalty Account and SGC Director Penalty Account have been included in these services. The PAYGW Director Penalty Account will be enabled in the AUG EVTE 2019 release but the SGC Director Penalty Account will be enabled in a future release. Until that time the message returned will be ‘no result’ for this account. | clntacc.0001.2017.listclntaccsum.0001.2017.list | TBA | TBA | Open |
| **02** | Service will enable retrieving the following accounts and roles: * Purchaser GST Withholding
* GST Property Credit.
 | accrole.0001.2017.listaccrolesum.0001.2017.listaccrole.0001.2017.get | TBA | TBA | Open |

Appendix A – Prior Version History

| **Version** | **Release date** | **Description of changes** |
| --- | --- | --- |
| 1.4 | 19.09.2024 | **Section 2 Package contents****Updated:**Updated to support the extension of Trade Support Loan (TSL) to other types of apprenticeships and its rebrand to Australian Apprenticeship Support Loan (AASL). Updates have been made to the following:* Added new error message to the following to support TSL Rebrand to AASL:
	+ ATO ClientAccount 2017 List Message Repository.zip
* Transition from schema-based to VR-based validation, added additional Validation Rules to the following:
	+ ATO CLNTACC.0001 2017 List Validation Rules.xlsx
	+ ATO CLNTACCSUM.0001 2017 List Validation Rules.xlsx
* Department of Employment and Workplace Relations has extended TSL to other types of apprenticeships, updated Account Type Codes to the following:
	+ ATO CLNTACC.0001 2017 List Request Message Structure Table.xlsx
	+ ATO CLNTACC.0001 2017 List Response Message Structure Table.xlsx
	+ ATO CLNTACC.0001 2017 List XML Contracts.zip
	+ ATO CLNTACCSUM.0001 2017 List Request Message Structure Table.xlsx
	+ ATO CLNTACCSUM.0001 2017 List Response Message Structure Table.xlsx
	+ ATO CLNTACCSUM.0001 2017 List XML Contracts.zip

**Section 4 Known issues and future scope****Updated:*** Item #3 – Updated misaligned XML – XPath for CLNTACC26 defined in ATO CLNTACCSUM.0001 2017 List Response Message Structure Table. Update has been made to the following:
	+ ato.clntaccsum.0001.2017.list.response.01.01.xsd
 |
| 1.3.1 | 07.05.2020 | Updated to include two known issues.**Section 4 Known issues and future scope****Added:*** Item #2 - The response schema “ato.clntacc.0001.2017.list.response.01.00.xsd” contains namespaces/element and complex types that do not follow convention and are misaligned to the service name (ie. schema uses “clnacc” instead of “clntacc”)
* Item #3 - Australian Tax Office Reference Number (CLNTACC26) in response schema “ato.clntaccsum.0001.2017.list.response.01.00.xsd” is not aligned to the XML – Xpath as defined in ATO CLNTACCSUM.0001 2017 List Response Message Structure Table.xlsx and other instances of CLNTACC26 in CLNTACC request and response schemas.
 |
| 1.3 | 20.02.2020 | **Section 2 Package contents****Updated:*** Added Account Type Codes to the following:
	+ ATO CLNTACC.0001 2017 List Request Message Structure Table.xlsx
	+ ATO CLNTACC.0001 2017 List Response Message Structure Table.xlsx
	+ ATO CLNTACC.0001 2017 List XML Contracts.zip
	+ ATO CLNTACCSUM.0001 2017 List Request Message Structure Table.xlsx
	+ ATO CLNTACCSUM.0001 2017 List Response Message Structure Table.xlsx
	+ ATO CLNTACCSUM.0001 2017 List XML Contracts.zip

**Section 4 Known issues and future scope****Removed:**Removed Item #3 from Future Scope as the clntacc.0001.2017.list and clntaccsum.0001.2017.list services can now retrieve the Securities Account. |
| 1.2 | 18.07.2019 | **Section 2 Package contents****Updated:*** Added a new Account Type Code to the following:
	+ ATO CLNTACC.0001 2017 List Request Message Structure Table.xlsx
	+ ATO CLNTACC.0001 2017 List Response Message Structure Table.xlsx
	+ ATO CLNTACC.0001 2017 List XML Contracts.zip
	+ ATO CLNTACCSUM.0001 2017 List Request Message Structure Table.xlsx
	+ ATO CLNTACCSUM.0001 2017 List Response Message Structure Table.xlsx
	+ ATO CLNTACCSUM.0001 2017 List XML Contracts.zip

**Section 4 Known issues and future scope****New:*** Added #3 to Future Scope for introducing of a new account.

**Updated:*** Updated #1 to Future Scope for updates to new accounts.
 |
| 1.1.1 | 26.04.2018 | **Section 2 Package contents****New:*** None

**Updated:*****Functional changes*** * None

***Non-functional changes - versioned to FINAL:***None**Removed:*** None

**Section 4 Known issues and future scope**Added #2 to Future Scope for upcoming roles and account. |
| 1.1 | 18.01.2018 | **Section 2 Package contents****Updated:*****Non-functional changes - versioned to FINAL:**** ATO CLNTACC.0001 2017 List Message Repository.zip

- Deleted incorrect detailed message descriptions for the following message codes:CMN.ATO.CLNTACCSUM.EM92029, CMN.ATO.CLNTACCSUM.EM96489, CMN.ATO.CLNTACCSUM.EM14245, CMN.ATO.CLNTACCSUM.EM50059, CMN.ATO.CLNTACCSUM.EM50007 and CMN.ATO.CLNTACCSUM.UNKNOWN- Deleted the duplicated instance of CMN.ATO.GEN.MOREDATA message event item. |
| 1.0 | 07.12..2017 | **Section 2 Package contents****Updated*****Functional changes – Interactive Errors and Document Control sheets added:**** ATO CLNTACC.0001 2017 List Validation Rules.xlsx
* ATO CLNTACCSUM.0001 2017 List Validation Rules.xlsx

***Non-functional changes - versioned to FINAL:**** ATO CLNTACC.0001 2017 List Message Repository.zip
* ATO CLNTACC.0001 2017 List Request Message Structure Table.xlsx
* ATO CLNTACC.0001 2017 List Response Message Structure Table.xlsx
* ATO CLNTACC.0001 2017 List XML Contracts.zip
* ATO CLNTACCSUM.0001 2017 List Request Message Structure Table.xlsx
* ATO CLNTACCSUM.0001 2017 List Response Message Structure Table.xlsx
* ATO CLNTACCSUM.0001 2017 List XML Contracts..zip
 |
| 0.1.1 | 16.11.2017 | **Note:** Minor template changes have been made in this version of the Package Content Note (PCN). This has been done to better support packaging of ‘Suites’ of services/Actions and to separate known issues from future scope.**Section 3.2 Future Scope****Added:****Change # 01** - PAYGW Director Penalty Account and SGC Director Penalty Account have been included in these services. The SGC Director Penalty Account will be enabled in the December 2017 release but the PAYGW Director Penalty Account will be enabled in a future release. Until that time the message returned will be ‘no result’ for these accounts. |
| 0.1 | 18.05.2017 | Initial release. |