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| Standard Business ReportingAustralian Taxation Office NITR 2026 Package v0.1 Contents Date: 16th October 2025  |
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| * This document and its attachments are **Official**
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|  |

VERSION CONTROL

|  |  |  |
| --- | --- | --- |
| **Version** | **Release date** | **Description of changes** |
| 0.1 | 16.10.2025 | Initial draft for consultation of the ATO NITR 2026 services for October 2025 EVTE. **Section 2.1 Service Package Contents****New:**The following new artefacts have been drafted for consultation for the 2026 release:* ATO CTR.0017 2026 Message Structure Table.xlsx
* ATO CTR.0017 2026 Validation Rules.xlsx
* ATO TRT.0014 2026 Message Structure Table.xlsx
* ATO TRT.0014 2026 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 DISTBENTRT.0001 2024 Message Structure Table.xlsx
* ATO DISTBENTRT.0001 2024 Validation Rules.xlsx
* ATO FTER.0003 2021 Message Structure Table.xlsx
* ATO FTER.0003 2021 Validation Rules.xlsx
* ATO IDS.0012 2025 Message Structure Table.xlsx
* ATO IDS.0012 2025 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 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.0005 2025 Message Structure Table.xlsx
* ATO TRTAMIS.0005 2025 Validation Rules.xlsx

**Pending:*** ATO FITR.0013 2026 Message Structure Table.xlsx
* ATO FITR.0013 2026 Validation Rules.xlsx
* ATO PTR.0014 2026 Message Structure Table.xlsx
* ATO PTR.0014 2026 Validation Rules.xlsx
* ATO SMSFAR.0015 2026 Message Structure Table.xlsx
* ATO SMSFAR.0015 2026 Validation Rules.xlsx
* ATO TRTAMI.0008 2026 Message Structure Table.xlsx
* ATO TRTAMI.0008 2026 Validation Rules.xlsx

**Section 2.2 Reporting Taxonomy Contents****New:**The following new reporting taxonomies have been included in the package for the 2026 release:* ctr.0017 2026
* trt.0014 2026

The following reporting taxonomy will be available in the future release for:* fitr.0013 2026
* ptr.0014 2026
* smsfar.0015 2026
* trtami.0008 2026

**Section 2.3 Rule Implementation Contents****New:**The following new C# code have been included in the package for the 2026 release:* CTR2026

The following C# code will be available in the future release for:* FITR2026
* PTR2026
* SMSFAR2026
* TRT2026
* TRTAMI2026

**Section 4.1 Issues and Incidents****Updated:*** Closed item 08: Issue resolved for TRT in this release.
* Added item 10: Beneficiary TFN trailing numeric (TRT212) must be between 1 and 49 but is currently un-restricted.
 |

**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) 2026 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 2026 | CTR.0017 2026 | New | CTR |  |
| Dividend and Interest Schedule 2018 | DIS.0003 2018 | Present | DIS |  |
| Fund Income Tax Return 2026 | FITR.0013 2026 | Pending | 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 2026 | PTR.0014 2026 | Pending | PTR |  |
| Self-managed Superannuation Fund Annual Return 2026 | SMSFAR.0015 2026 | Pending | SMSFAR |  |
| Trust Tax Return 2026  | TRT.0014 2026 | New | TRT |  |
| Trust Tax Return for Attribution Managed Investments 2026 | TRTAMI.0008 2026 | Pending | 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 2026 – Submit | ctr.0017.2026.submit | New | CTR |  |
| Company return 2026 – Validate | ctr.0017.2026.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 2026 – Submit | fitr.0013.2026.submit | Pending | FITR |  |
| Fund income tax return 2026 – Validate | fitr.0013.2026.validate | Pending | 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 2026 – Submit | ptr.0014.2026.submit | Pending | PTR |  |
| Partnership tax return 2026 – Validate | ptr.0014.2026.validate | Pending | PTR |  |
| Self-managed superannuation fund annual return 2026 – Submit | smsfar.0015.2026.submit | Pending | SMSFAR |  |
| Self-managed superannuation fund annual return 2026 – Validate | smsfar.0015.2026.validate | Pending | SMSFAR |  |
| Trust tax return 2026 – Submit | trt.0014.2026.submit | New | TRT |  |
| Trust tax return 2026 – Validate | trt.0014.2026.validate | New | TRT |  |
| Trust tax return for Attribution Managed Investments 2026 – Submit | trtami.0008.2026.submit | Pending | TRTAMI |  |
| Trust tax return for Attribution Managed Investments 2026 – Validate | trtami.0008.2026.validate | Pending | TRTAMI |  |

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

* 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.0017 2026 Message Structure Table.xlsx | 16.10.2025 | Draft | 0.1 | Initial release draft for consultation.Updated data type and full enumeration to remove C (Special disability trust) and V (CCIV sub-fund trust) from valid codes from CTR379 - Gross distribution from trusts action code. | New |
| ATO CTR.0017 2026 Validation Rules.xlsx | 16.10.2025 | Draft | 0.1 | Initial release draft for consultation.Updated Technical Business Rule for the future lodgment year period:* VR.ATO.CTR.438067

Removed rule as valid Gross distribution from trusts action codes will be enforced by schema:* VR.ATO.CTR.500159
 | New |
| 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.0013 2026 Message Structure Table.xlsx | - | - | - | Will be available in a future release. | Pending |
| ATO FITR.0013 2026 Validation Rules.xlsx | - | - | - | Will be available in a future release. | Pending |
| 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 | 17.07.2025 | Final | 1.1 | No change since prior release. | Present |
| ATO IDS.0012 2025 Validation Rules.xlsx | 17.07.2025 | Final | 1.1 | No change since prior release. | Present |
| 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.0014 2026 Message Structure Table.xlsx | - | - | - | Will be available in a future release. | Pending |
| ATO PTR.0014 2026 Validation Rules.xlsx | - | - | - | Will be available in a future release. | Pending |
| 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.0015 2026 Message Structure Table.xlsx | - | - | - | Will be available in a future release. | Pending |
| ATO SMSFAR.0015 2026 Validation Rules.xlsx | - | - | - | Will be available in a future release. | Pending |
| ATO TRT.0014 2026 Message Structure Table.xlsx | 16.10.2025 | Draft | 0.2 | Initial release draft for consultation.Added the following aliases to capture franked distribution related to investments amount for Statement of Distribution:* TRT580 Franked distribution related to investments - Beneficiary share
* TRT581 Other assessable foreign source from a financial investment - Beneficiary share
* TRT582 Share of income - Non-primary production - Beneficiary share - Managed investment scheme

 Updated the following aliases to mandate beneficiary details to improve automated processing of lodgments:* TRT213 Date of birth of beneficiary (Note: Reparented to tuple TRT1072 Individual Name Details)
* TRT201 First given name of individual beneficiary

 Updated the following alias to include Report Guidance to align with the restricted Full Enumeration values in the schema.* TRT464 Other refundable tax offsets (CODE BOX)

Updated the following aliases to align with the latest SBR definitional taxonomy changes (documentation only): * TRT42, TRT91, TRT353, TRT436, TRT448, TRT521, TRT524, TRT526, TRT528, TRT530, TRT532, TRT534, TRT538, TRT540, TRT544, TRT546, TRT572, TRT577, TRT578

Updated the following aliases to clarify enumerated values (documentation only).* TRT335 Intermediary Declaration telephone usage code
* TRT32 Type of trust - code
 | New |
| ATO TRT.0014 2026 Validation Rules.xlsx | 16.10.2025 | Draft | 0.1  | Initial release draft for consultation.Added the following new rules to improve automated processing of lodgments: * VR.ATO.TRT.442908
* VR.ATO.TRT.442909
* VR.ATO.TRT.442910
* VR.ATO.TRT.442911
* VR.ATO.TRT.442912
* VR.ATO.TRT.442913

Removed rules to improve automated processing of lodgments:* VR.ATO.TRT.432290
* VR.ATO.TRT.432335
* VR.ATO.TRT.432584

Updated the following rules to improve automated processing of lodgments:* VR.ATO.TRT.432028
* VR.ATO.TRT.432289

 Updated Technical Business Rule for future lodgment year period:* VR.ATO.TRT.432731
 | New |
| ATO TRTAMI.0008 2026 Message Structure Table.xlsx | - | - | - | Will be available in a future release. | Pending |
| ATO TRTAMI.0008 2026 Validation Rules.xlsx | - | - | - | Will be available in a future release. | Pending |
| ATO TRTAMIS.0005 2025 Message Structure Table.xlsx | 10.04.2025 | Final | 1.0 | No change since prior release. | Present |
| ATO TRTAMIS.0005 2025 Validation Rules.xlsx | 10.04.2025 | Final | 1.0 | No change since prior release. | Present |

|  |  |
| --- | --- |
| **Total artefacts in this Package:** | **38** |
| Present artefacts | 34 |
| New artefacts | 04 |
| Updated artefacts | 00 |
| Pending artefacts | 08 |
| Removed artefacts | 00 |

* 1. Reporting taxonomy contents

The table below outlines the ATO Reporting Taxonomies available to support NITR 2026 services.

| **Name** | **Document Date** | **Document Status** | **Version** | **Comments** | **Package Status** |
| --- | --- | --- | --- | --- | --- |
| ATO NITR 2026 Reporting Taxonomies v0.1.zip | 16.10.2025 | Draft | 0.1 | The following new reporting taxonomies have been included in the package for the 2026 release:* ctr.0017 2026
* trt.0014 2026

The following reporting taxonomy will be available in the future release for:* fitr.0013 2026
* ptr.0014 2026
* smsfar.0015 2026
* trtami.0008 2026
 | New |
| **Total artefacts in this Package:**  | **18** |
| Present artefacts | 16 |
| New artefacts | 02 |
| Updated artefacts | 00 |
| Pending artefacts | 04 |
| Removed artefacts | 00 |

* 1. Rule implementation contents

The table below outlines the C# solution package available to support NITR 2026 Rule Implementation for this release.

| **Name** | **Document Date** | **Document Status** | **Version** | **Comments** | **Package Status** |
| --- | --- | --- | --- | --- | --- |
| ATO NITR 2026 Rule Implementation v0.1.zip | 16.10.2025 | Draft | 0.1 | The following new C# code have been included in the package for the 2026 release:* CTR2026

The following C# code will be available in the future release for:* FITR2026
* PTR2026
* SMSFAR2026
* TRT2026
* TRTAMI2026
 | New |
| **Total artefacts in this Package:** | **17** |
| Present artefacts | 16 |
| New artefacts | 01 |
| Updated artefacts | 00 |
| Pending artefacts | 05 |
| 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 | 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.0003.2021.submitfter.0003.2021.validateiee.0004.2021.submitiee.0004.2021.validatetrustannualreport.0002.2018.submittrustannualreport.0002.2018.validatetrusttfnreport.0002.2018.submittrusttfnreport.0002.2018.validate | TBA | 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 |
| 07 | 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  |
| 08 | 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 | Included report guidance for TRT464 - Other refundable tax offset code with applicable codes values for Trust return. | 16.10.2025 | 01.07.2026 | Closed |
| 09 | The ‘P’ enumerated value for alias SMSFAR343 in the SMSFAR schema does not align with the Business and Report Guidance (i.e. missing ‘years of age’ suffix).Schema value expected:P - Death benefit (dependant) where the member died after age 60 or recipient is over 60Business/Report Guidance value documented as:P - Death benefit (dependant) where the member died after age 60 or recipient is over 60 years of age | smsfar.0014.2025.\*smsfar.0013.2024.\*smsfar.0012.2023.\*smsfar.0011.2022.\*smsfar.0011.2021.\*smsfar.0010.2020.\*smsfar.0009.2019.\*smsfar.0008.2018.\*smsfar.0007.2017.\*smsfar.0006.2016.\*smsfar.0005.2015.\*smsfar.0004.2014.\*where \* applies to both submit and validate interactions | 4517678 | Update the SBR definitional taxonomy datatype for the element associated with alias SMSFAR343. | TBA | TBA | Open |
| 10 | TRT212 "Beneficiary TFN trailing numeric" must be between 1 and 49 but is currently un-restricted. From TT24 onwards, the associated validation rule VR.ATO.TRT.432288 was removed as validation was meant to be moved to the schema as part of the XBRL to XML conversion, but has not been applied. | trt.0012.2024.submittrt.0012.2024.validatetrt.0013.2025.submittrt.0013.2025.validatetrt.0014.2026.submittrt.0014.2026.validate | 4737543 | This issue is under investigation. | TBA | TBA | Open |

* 1. 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** |
|  |  |  |