



An Australian Government Initiative
Standard Business Reporting



Standard Business Reporting

NSW OSR Annual Return Payroll Tax Message Implementation Guide

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 This document and its attachments are **Unclassified**



For further information or questions, contact the SBR Service Desk at SBRServiceDesk@sbr.gov.au or call 1300 488 231. International callers may use +61-2-6216 5577

VERSION CONTROL

Version	Release date	Description of changes
1.0	16/12/2009	Initial release containing NSW OSR Annual Return information
2.0	22/04/2010	Deleted Monetary Amount section, as this is covered in the WIG. Added section 3.3 Payroll Tax Overview, to provide further clarification around NSW OSR Payroll Tax group status and wage components. Section 4.1 – added new prefixes to dimension values. Section 4.2 – updated dimension value prefixes, and included “RprtPyType.02.03:GroupMember” in the ReportPartyType set. Section 4.2 .1 - Updated table to provide further clarification and remove duplication of information. Context rules moved from individual messages to section 4.2.1. Section 4.2.2 – Provided further clarification and breakdown of group status rules. Message Content Tables – updated rules to bring into line with changes around Group Member status and to remove duplication, added two hypercubes to Group Member Details Context table. Applies to all messages. Updated Discoverable Taxonomy Set References and Hypercube names for all messages.
3.0		Updated section 4.2.2 – changed Boolean indicator from true to false for elements Employer Conditions.Group Member.Status.Indicator where EmployerGroupStatusDimension = GA
4.0	30/06/2011	3.4 Payroll Tax Overview. Threshold equals \$658,000 annually for 2010/2011.
5.0	20 June 2012	This release aligns SBR with changes to NSW Payroll Tax – specifically the removal of the split rate periods. Where split rate is referenced, now equates to the first reporting period or part period. Subsequent periods equate to part periods. Section 3.3 – updated threshold and reporting period to current year values. Section 4.2.1: Changes made to reflect that Split Rate refers to the first period or part period. – Updated Part Period (label) Instructions/Rules, points 1; 6; 7; 8; and corresponding SBR Message codes <u>with the following:</u> – <u>Point 1 - updated from "If Employer Conditions.Group Member.Change Of Status.Count > 0 and PartPeriod Start Date is > 31/12 or PartPeriod End Date is < 01/01" to "If Employer Conditions.Group</u>

		<u>Member.Change Of Status.Count > 0 and PartPeriod Start Date is > 01/07 or PartPeriod End Date is < 30/06".</u> - <u>Point 6 - updated from "IF Part Period Start Date is <= 31/12 and PartPeriod End Date is >= 01/01, then use SplitRate context - 2 SplitRate Contexts = 1 PartPeriod change" to If Employer Conditions.Group Member.Change Of Status.Count = 0; then Period Type = Split Rate.</u> - <u>Point 7 - updated from "The number of context must equal Employer Conditions.Group Member.Change Of Status.Count +1" to "If Employer Conditions.Group Member.Change Of Status.Count > 0; then Period Type = Part Period"</u> - <u>Point 8 has been added</u> - <u>Updated Split Rate (label) Instructions/Rules, points 1.1; 1.3; 1.4; 3; 3.3; 3.5; 3.7 with the following:</u> - <u>Point 1.1 updated from "Context must appear twice within the instance document" to "Context must appear once within the instance document"</u> - <u>Point 1.3 updated from "Period End Date = 31/12" to "Period End Date <= 30/06"</u> - <u>Point 1.5, 1.6 and 1.7 were deleted</u> - <u>Point 3 updated from "This rule only applies where Group Status equals DGE, GE or NGE.</u> <u>If Employer Conditions.Group Member.Change Of Status.Count > 0 and Part Period Start Date is <= 31/12 and Part Period End is >= 01/01"</u> <u>to "This rule only applies where Group Status equals DGE, GE or NGE.</u> <u>If Employer Conditions.Group Member.Change Of Status.Count > 0 and PartPeriod Start Date is > 01/07 or PartPeriod End Date is < 30/06"</u> - <u>Point 3.3 updated from "Period End Date = 31/12" to "Period End Date = 30/06"</u> - <u>Point 3.5 updated from "Period Start Date = 01/01" to "Period Start Date > 01/07"</u> - <u>Point 3.7 updated from "PeriodType = SplitRate" to "PeriodType = Part Period"</u> _____ -
<u>5.1</u>	<u>20 June 2012</u>	<u>Section 2.2 Monetary Amount updated with error message</u> <u>Section 3.4 Payroll Tax Overview now refers to the NSW OSR website for future year thresholds</u>

ENDORSEMENT

APPROVAL

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Terminology

For definition of the terminology and acronyms used within this document please refer to the glossary on the SBR website – Click here <http://www.sbr.gov.au/software-developers/developer-tools/glossary> to go to the glossary.

The key words “MUST”, “MUST NOT”, “REQUIRED”, “SHALL”, “SHALL NOT”, “SHOULD”, “SHOULD NOT”, “RECOMMENDED”, “MAY”, and “OPTIONAL” in this document are to be interpreted as described in RFC 2119 <http://www.ietf.org/rfc/rfc2119.txt>. The use of the word “Mandatory” is to be read as “MUST”.

1 INTRODUCTION

1.1 PURPOSE

The purpose of this document is to support software developers and state agencies in the implementation of the SBR payroll tax reporting service for the state of New South Wales. This document should be read in conjunction with the *State and Territory Payroll Tax Message Implementation Guide Overview*.

1.2 AUDIENCE AND SCOPE

This document contains the necessary information required to support NSW payroll tax implementation. It comprises:

- The NSW specific implementations of the Payroll Tax reference model.
- Detailed descriptions of each interaction.
- Links to the XBRL, WSDL, and Security implementations.

1.3 REFERENCES

Ref	Document Link	Document description
1.	State and Territory Revenue Office Payroll Tax Common Message Implementation Guide Overview document can be downloaded at http://www.sbr.gov.au/software-developers/developer-tools/nsw-osr	This is the entry document to the individual SRO MIGS. This document provides a holistic view of the SRO payroll tax solutions and highlights where opportunities for consistent solutions have been adopted.
2.	The SBR Web Service Implementation Guide document can be downloaded at http://www.sbr.gov.au/software-developers/developer-tools/web-services	Technical interface data that is common to all business processes and messages that use the SBR channel: • Web service protocol specifications • Standard message header structure • Standard error codes • Authentication protocol and trust broker
3.	The SBR Taxonomy Architecture document can be downloaded at http://www.sbr.gov.au/software-developers/developer-tools/re-usable-components	Reference document that describes the structure of the SBR taxonomy, its naming conventions, release management and change control, and how each business interaction fits within the architecture.
4.	The Software Developer Kit documentation can be accessed at http://www.sbr.gov.au/software-developers/enabling-sbr-in-my-application/productivity-tools	Reference information for software developers using the SBR software developer kit

1.4 CHANGE MANAGEMENT

If a material change is required to the NSW OSR Annual Return Message Implementation Guide the document will be re-released. The Taxonomy Approval Committee must approve any change.

2 GENERAL INSTRUCTIONS

This section provides instructions that are relevant across all collaborations and messages specified within this MIG.

2.1 AUTHORISATION OF INTERMEDIARIES

NSW OSR will accept Payroll Tax lodgements by Intermediaries, i.e., where another Party submits on behalf of the Reporting Party, from July 2010 through the SBR channel.

To achieve this, NSW is implementing an interim solution for Intermediary lodgements.

As part of this interim solution, NSW will accept Intermediary lodgements using the SBR authentication process of the Intermediary, and not require additional authorisation, i.e., the Intermediary must be an authenticated SBR user.

This means that for NSW, Intermediaries do not need to go through a separate process to register with NSW as Intermediaries.

In accepting lodgements made by Intermediaries:

- NSW places the onus on Intermediaries to obtain the appropriate consent from clients (that the Intermediary is authorised to act on behalf of the client with the full knowledge and consent of the client), and
- NSW interprets lodgements made by Intermediaries to be made with the full knowledge and consent of the client.

This arrangement means that while an Intermediary does not need to be a registered Payroll Tax client with NSW OSR, a client on whose behalf the Intermediary is lodging (Reporting Party) must be a registered Payroll Tax client with NSW OSR.

2.2 MONETARY AMOUNT

All data elements of type `xbrli:MonetaryItemType` supplied within messages associate to this report are required to be in Australian dollars. In adherence with the XBRL standard this is achieved by using the following unit declaration:

```
<xbrli:unit id="u1">  
  <xbrli:measure>iso4217:AUD</xbrli:measure>  
</xbrli:unit>
```

XBRL processors will validate that the measure adheres to the ISO standard but the agency will ensure that this is set to Australian Dollars. If this fails validation then the error response `<sbr:NSW.OSR.FAULT.INVALIDXMLto-be-determined>` will be returned.

2.3 SBDH VARIATIONS

The WIG describes the SBDH content in detail. This section only describes variations from what is defined in the WIG.

2.3.1 Business Documents

Only one business document per message will be accepted in the SBDB for NSW OSR messages. Any message containing more than one business document will be rejected. Refer to the WIG for the response code.

2.3.2 Attachments

No attachments will be accepted or provided for NSW OSR interactions. Any messages containing attachments will be rejected.

2.3.3 Document Identifiers

The following document Identifiers are used by NSW SRO:

Business Document Government Generated Identifier Text – is populated in the Standard Business Document Header on each response message to provide a unique identifier for that message. This is not a lodgement receipt number.

Lodgement Receipt Identifier – is provided in the Standard Business Document Header on the Lodge Response message if a return has been successful processed.

2.3.4 Lodgement date and time interpretation

The SBDH contains a lodgement receipt date and time. This is contained in the element Lodgement.Receipt.Datetime, is in xs:dateTime format and must be provided in UTC time (not local). For Lodgement interactions, the time assigned to the lodgement receipt will be the time the lodgement is received (in UTC format). It should also be noted that conversion of Lodgement.Receipt.Datetime to local time must occur before displaying the date. Failure to perform this conversion could lead to an incorrect date being displayed to the user.

2.4 RESPONSE MESSAGES

2.4.1 Messages Described in the MIG

Where business rules associated with data elements could be reasonably implemented by a Software Developer they have been described in the business content tables below along with an associated response message code. A description of response message coding can be found in Appendix A of this document.

2.4.2 Messages not Described in the MIG

Some business rules are implemented within the NSW OSR core processing systems but are not practical to be implemented elsewhere as they refer to business data held within the NSW OSR. These messages are listed in the SBR Response Message Repository only.

An example of this type of message follows:

Message Event Item	Value
Message.Event.Item.Error.Code	NSW.OSR.PRTAR.000086
Message.Event.Item.Severity.Code	Error
Message.Event.Item.Short.Description	Group Member ABNs
Message.Event.Item.Detailed.Description	One or more of the identified Group Member ABN's appear to be invalid.

2.4.3 Messages not Described at all

There may be limited messages produced by NSW OSR core processing systems that have not been documented. They will be returned in the format as described above.

2.5 RULE EXPRESSION

2.5.1 Tuples and Context

All facts reported in a tuple must use the same context.

3 BUSINESS OVERVIEW

The below diagram illustrates all possible interactions between the client and NSW Office of State Revenue (OSR)

The top half shows all interactions currently available to the Client via the NSW OSR portal (www.osr.nsw.gov.au).

The interactions which will be available via the SBR platform are shown in the second half of Figure 1.

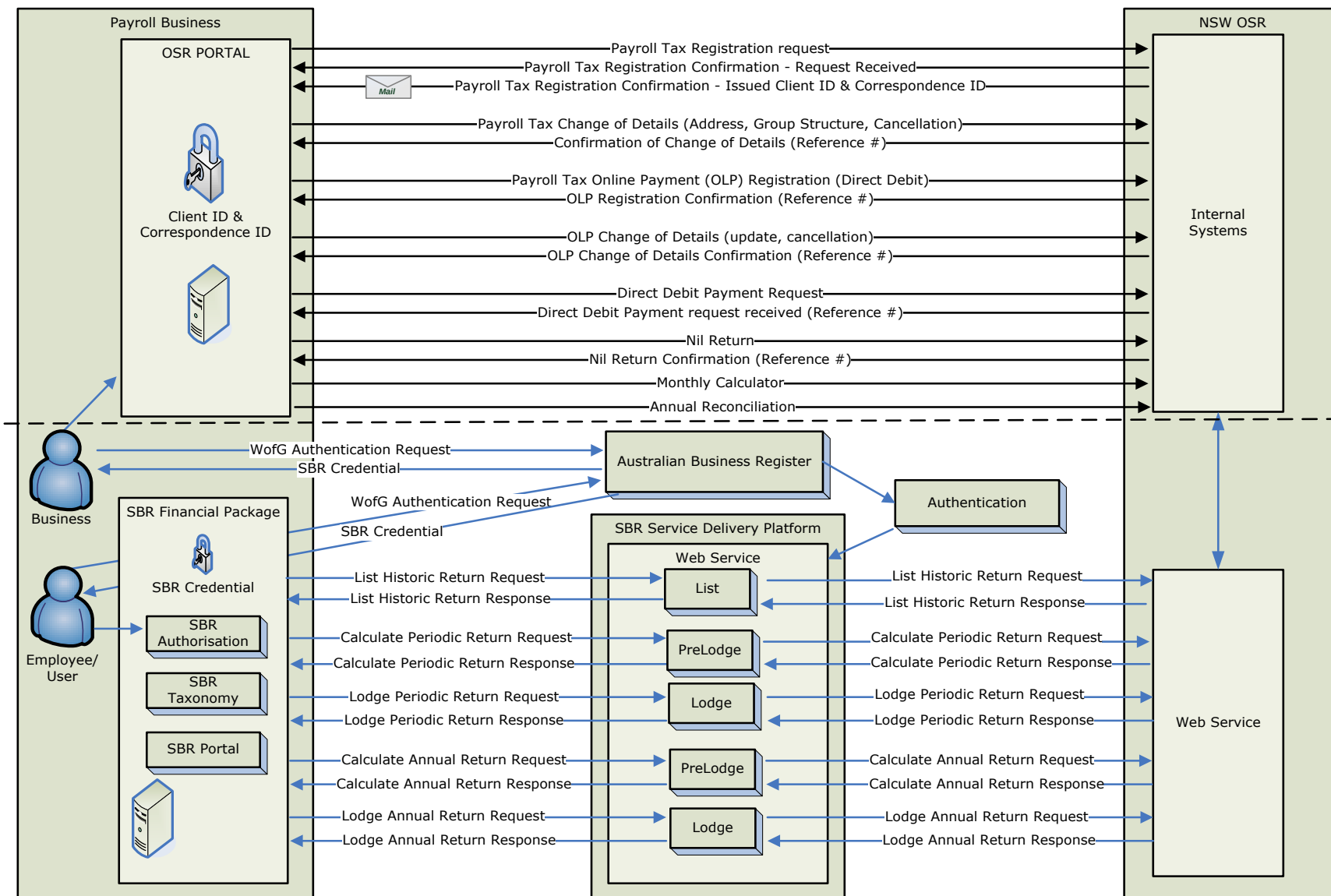


Figure 1 - NSW OSR Business Interaction Summary

3.1 PREREQUISITES

- To be able to successfully interact with NSW Office of State Revenue a client must first have registered with NSW OSR and provided a valid ABN. This registration can be done by completing the registration form available through the portal (www.osr.nsw.gov.au).
- Once registered the client will receive a unique client reference identifier which they can use to log into and interact with NSW OSR PRT Online Application accessed via the portal.
- A client must obtain an SBR credential before using SBR. They will also be able to use this credential to access the NSW OSR PRT Online Application via the portal from the 2010 return year.
- To use the direct debit payment facilities the client must be registered for Online Payments with NSW OSR, this can be done via the OSR NSW PRT Online Application.
- If an ABN is associated to more than one OSR NSW Client registration we are currently unable to process the return via SBR.

3.2 BUSINESS APPLICABILITY PERIOD

NSW OSR requires the latest reporting taxonomy to be used regardless of the period that the data relates to. NSW OSR does not currently accept returns outside of the current reporting financial year.

3.3 REPORT VERSION

The current report version in SBR Reporting Taxonomy is **ptarnsw.0001.02.01**.

3.4 PAYROLL TAX OVERVIEW

The *Payroll Tax Act 2007* (“the Act”) requires that an employer (or a member of a group of employers) who pays wages, which are liable for payroll tax in New South Wales, must register for payroll tax as a reporting party with NSW OSR when the Australian wages bill of the employer or group exceeds the wages maximum deduction entitlement (currently \$678,000 annually for 2011/2012; for 2012/13 and future years, the threshold is available at <http://www.osr.nsw.gov.au/taxes/payroll/general/rates/>).

For a definition of taxable wages refer to the NSW Office of State Revenue website www.osr.nsw.gov.au.

When a reporting party registers for payroll tax, NSW OSR determines whether they are required to lodge payroll tax returns on a monthly or annual basis.

The annual reconciliation is reported on a financial year, however the liable period may be populated with different date values if a reporting party has registered part way through the financial year or cancelled their registration prior to 30 June. The reporting party can also indicate a cancellation date in the lodgement.

Payroll tax annual reconciliations must be submitted by all registered reporting parties to NSW OSR by 21 July of the year following the financial year being lodged. Failure to lodge and pay by this date may result in interest and penalties being applied to the assessment in accordance with the *Taxation Administration Act 1996*.

The annual reconciliation requires the following information to be lodged:

- group status details for the full liable period, including the details of any group status changes and group member details (refer to 3.4.2);
- wage components (refer to 3.4.1);

The annual reconciliation may result in further tax being payable, a refund or a nil tax payable.

3.4.1 Wage Components

The total NSW taxable wages of the client are required to be split into individual wage components. These wage components are:

- Salaries and wages;
- Allowances;
- Fringe Benefits;
- Contractor payments;
- Employer Superannuation payments;
- Termination payments
- Apprentice and Trainee wages
- Interstate wages

A reporting party reports their wage component details for the full liable period. Where the reporting party has a group status of Nominated Single Lodger, the wage components must be the sum of the entire group members wage components. This is because the nominated single lodger reports on behalf of the entire group.

3.4.2 Group Status Details

“The Act” contains grouping provisions that have the effect of deeming businesses to be related and including these businesses in a group. The Australian wages of these related businesses are then added together, and only one member of the group is entitled to claim the maximum deduction entitlement from their wages.

Reporting parties may be grouped under a number of tests, which are based on the relationship of corporations, controlling interest of businesses or shared employees between the businesses. Each member of the group who employs in NSW must be registered with NSW OSR.

NSW OSR must be advised when entities begin and cease to be part of a group at the time of annual reconciliation through the lodgement process.

The Act allows the members of a group to designate a member (the designated group employer) to receive the maximum deduction. If there is no designation by the group, the Commissioner may designate any member to receive the deduction.

Each registered reporting party will then be allocated a group status code, which will indicate the information required to correctly calculate the deduction entitlement (if applicable) for that status period.

Currently in NSW there are six status codes that can apply to a reporting party’s payroll tax registration which are a Non Grouped Employer (NGE), Government Agency (GA), Designated Group Employer (DGE), Grouped Employer (GE), Nominated Single Lodger (NSL) and Single Lodger Member (SLM).

A reporting party may change group status codes multiple times throughout the liable period. The date ranges for each group status period must cover the full liable period. Also, the group status periods must not overlap, nor can consecutive period have the same Group Status Code, except where the reporting party has a group status of DGE and is claiming the threshold for those periods.

The only changes in group structure that is currently permitted via SBR, is alternating between NGE, GE or DGE claiming the threshold and DGE not claiming the threshold. A change in group structure is classified as any change to the membership of a group. Therefore, only when an employer joins or leaves a group during the employing period is there a change. This can occur as a result of a change in control of another business eg due to the acquisition or sale of voting shares or the appointment of an administrator or liquidator, or as there are no longer common employees.

Clients with a group status of NSL do not have to indicate a change in group structure if the change is due to other group members joining or leaving the group. A change is only relevant when the reporting party becomes or ceases to be the groups Nominated Single Lodger.

3.4.2.1 Non Grouped Employer (NGE)

A reporting party that is not a member of a group of businesses.

A reporting party with a status of NGE in the GroupStatusPartPeriod – PartPeriod or SplitRate context must provide the following in their annual reconciliation lodgement:

- the period of the financial year when the NGE status code applied;
- the reporting party’s total NSW wages (refer to section [3.4.13-3.1](#)) and total interstate wages (if any) during the NGE status period;

3.4.2.2 Government Agency (GA)

A reporting party that is deemed to be a government agency in accordance with the legislation.

A reporting party with a status of GA in the GroupStatusPartPeriod – PartPeriod or SplitRate context must provide the following in their annual reconciliation lodgement:

- the period of the financial year when the GA status code applied;
- the reporting party's total NSW wages (refer to section [3.4.13-3.1](#)) during the GA status period;
- A GA is
 - Not entitled to claim the threshold, and
 - Not allowed to change status during the liable period.

3.4.2.3 Designated Group Employer (DGE)

A designated group employer of a group of businesses is the only group member entitled to claim the payroll tax threshold entitlement. This is provided the DGE's wages are greater than the group's threshold entitlement.

A reporting party with a status of DGE in the GroupStatusPartPeriod – PartPeriod or SplitRate context must provide the following group details in their annual reconciliation lodgement:

- the period of the financial year when the DGE status code applied;
- the reporting party's total NSW wages and total interstate wages during the DGE status period;
- an indication if the DGE wants to claim the threshold entitlement;
- If claiming the threshold entitlement - the NSW and interstate wages of all group members that employed through out Australia during the DGE status period and the date which they joined and left the group (where applicable). This information is declared using the GroupStatusPartPeriod - Group Member Details context where report party type dimension is GroupMember and the group status code is GE.

Note: if the group member does not pay wages in NSW, but pays wages in another state, then they may not be a registered reporting party in NSW, however they must still be declared as a group member in the annual reconciliation;

- If a designated group employer does not provide group member details they will not be able to claim the threshold entitlement.

3.4.2.4 Grouped Employer (GE)

Member of a group of companies who is not the designated group employer and is not entitled to claim the payroll tax threshold entitlement.

A reporting party with a status of GE in the GroupStatusPartPeriod – PartPeriod or SplitRate context must provide the following group status details in their annual reconciliation lodgement:

- the period when the GE status code applied within the liable period;
- the total NSW and total interstate wages (refer to section 3.4.1) of the reporting party during the GE status period;

- the name and ABN of the designated group employer of the group, using the GroupStatusPartPeriod - GroupMember context where report party type dimension is GroupMember, and a group status code of DGE;

3.4.2.5 Nominated Single Lodger (NSL)

The Nominated Single lodger is the nominated member of a group of businesses who lodges and pays on behalf of all group members. The other group members have transferred their payroll tax obligations to the nominated single lodger and are therefore not required to lodge an annual reconciliation. A group of companies must apply to NSW OSR to become an approved NSL group and inform NSW OSR of any changes to this group.

A reporting party with an NSL status in the GroupStatusPartPeriod – PartPeriod or SplitRate context must provide the following group status details in their annual reconciliation lodgement:

- Period when the NSL status code applied;
- The total NSW and interstate wages (refer to section 3.4.1) paid by all group members during the NSL status period;
- The total NSW and interstate wages of each group member (including the reporting party) that employed throughout Australia during the NSL status period and the date which they joined and left the group (where applicable). This information is declared using the GroupStatusPartPeriod - GroupMember context where report party type dimension is GroupMember, and a group status code of SLM.

Note: if the group member does not pay wages in NSW, but pays wages in another state, then they may not be a registered reporting party in NSW, however they must still be declared as a group member in the annual reconciliation;

If a reporting party is a nominated single lodger, they must begin the full liable period with status code NSL. A reporting party with a group status code of NSL who was not the nominated single lodger for the entire liability period, is required to submit a calculate request and a lodge request. However no tax liability will be calculated but an information message will be returned to inform the reporting party that the return has been received and they will be contacted by NSW Office of State Revenue.

3.4.2.6 Single Lodger Member (SLM)

A single lodger member is a member of a group of businesses with a nominated single lodger. Single lodger members have transferred their payroll tax obligations to the nominated single lodger of the group and are not required to lodge a payroll tax annual reconciliation, as the group's nominated single lodger (NSL) does this on their behalf.

If a SLM joined or left the group during the reporting period they are not currently able to lodge via SBR. In this circumstance a message will be returned informing them to contact NSW Office of State Revenue to determine their tax liability.

4 CONTEXT SPECIFICATION

The following sections define the context specification that will be used within this MIG for the Annual Return. The context specifications have been labelled 'ReportingParty' and 'GroupStatusPartPeriod' which will be used within the message specification to indicate which context the individual data element is to be reported under.

4.1 CONTEXT SPECIFICATION - REPORTINGPARTY

This context type defines the reporting party (i.e. the primary entity to which the report directly relates to) and their jurisdiction, in this case NSW.

XBRL Instance Context Data Concept	Requirement	Instructions/Rules	Rule Imp	SBR Msg code
Context Identifier	Mandatory	This is a unique identifier used to link the data element to a defined XBRL context. SBR is recommending a four character id starting with "C" and a three digit sequential number for each context e.g. C001 1. Must be a valid value	1. XBRL	1. NA
Entity Identifier	Mandatory	This field must be set to the ABN that the business document instance relates to. 1. Must be a valid ABN 2. ABN must be registered with receiving agency	1. MIG 2. MIG	1. NSW.OSR.FAULT.INVALIDSECURITYT OKEN 2. NSW.OSR.FAULT.INVALIDSECURITYT OKEN
Entity Identifier Scheme	Mandatory	1. This field must be set to http://www.abr.gov.au/abn	1. XBRL	1. NA
Entity Segment	Mandatory	1. Explicit member dimension ReportPartyType set to "RprtPyType.02.03:ReportingParty"	1. XBRL	1. NA
	Mandatory	1. Explicit member dimension AustralianStatesTerritoriesAndOffShoreAreas set to "h01.02.01:NSW"	1. XBRL	1. NA
Period Date - Start Date	Mandatory	1. The period start and end date reflects the date employed in Australia during the financial year.	1. MIG	1. NSW.OSR.PRTAR.000088
Period Date - End Date	Mandatory			

4.2 CONTEXT SPECIFICATION - GROUPSTATUSPARTPERIOD

This context is required to identify the data elements associated to Part Period and Spilt Rate lodgements.

XBRL Instance Context Data Concept	Requirement	Instructions/Rules	Rule Imp	SBR Msg code
Context Identifier	Mandatory	This is a unique identifier used to link the data element to a defined XBRL context. SBR is recommending a four character id starting with "C" and a three digit sequential number for each context e.g. C001 1. Must be a valid value	1. XBRL	1. NA
Entity Identifier	Mandatory	This field must be set to the ABN that the business document instance relates to. 1. Must be a valid ABN 2. ABN must be registered with receiving agency	1. MIG 2. MIG	1. NSW.OSR.FAULT.INVALIDSECURITYTO KEN 2. NSW.OSR.FAULT.INVALIDSECURITYTO KEN
Entity Identifier Scheme	Mandatory	1. This field must be set to http://www.abr.gov.au/abn	1. XBRL	1. NA
Entity Segment	Mandatory	1.Explicit member dimension ReportPartyType set to "RprtPyType.02.03:ReportingParty" or "RprtPyType.02.03:GroupMember"	1. XBRL	1. NA
	Mandatory	1. Explicit member dimension AustralianStatesTerritoriesAndOffShoreAreas set to "h01.02.01:NSW"	1. XBRL	1. NA
	Mandatory	1.Explicit member dimension = EmployerGroupStatus set to one of the following values: "EmpGrpSts.02.04:NGE" or "EmpGrpSts.02.04:GA" or "EmpGrpSts.02.04:DGE" or "EmpGrpSts.02.04:GE" or "EmpGrpSts.02.04:NSL" or "EmpGrpSts.02.04:SLM"	1. XBRL	1. NA

XBRL Instance Context Data Concept	Requirement	Instructions/Rules	Rule Imp	SBR Msg code
		See Section 4.2.2 for the rules on how to determine the status value.		
	Mandatory	1. Explicit member dimension PeriodType set to either "h06.02.00:PartPeriod" or "h06.02.00:SplitRate". See Section 4.2.1 for the rules on how to determine the period type value.	1. XBRL	1. NA
Period Date - Start Date	Mandatory	See Section 4.2.1 for the rules associates with the period start date and period end date.		
Period Date - End Date	Mandatory			

4.2.1 GroupStatusPartPeriod context instances

The table below lists specific instances of the context specification above.

Context instance MIG Label	ABN	Dimensions with constrained values				Instructions/Rules	Rule Imp.	SBR Msg Code
		Report Type	Party	Australian States Territories and Off Shore Areas	Group Status	PeriodType		
Part Period	Reporting Party ABN	ReportingParty		NSW	DGE, NGE, GE	PartPeriod	1. MIG 2. MIG 3. MIG	1.1 NSW.OSR.PRTAR.000089 1.2 NSW.OSR.PRTAR.000089 1.3 NSW.OSR.PRTAR.000099 2. NSW.OSR.PRTAR.000094 3. NSW.OSR.PRTAR.000094

Context instance MIG Label	ABN	Dimensions with constrained values				Instructions/Rules	Rule Imp.	SBR Msg Code
		Report Type	Party	Australian States Territories and Off Shore Areas	Group Status	PeriodType		
						2. Part Period End Date cannot be less then Part Period Start Date 3. Part Period Start Date must equal previous Part Period End Date + 1 day, they must be consecutive days. 4. The first Part Period Start Date must equal ReportingParty Period Start Date 5. The last Part Period End Date must equal ReportingParty Period End Date 6. If Employer Conditions.Group Member.Change Of Status.Count = 0; then Period Type = Spit Rate. 7. If Employer Conditions.Group Member.Change Of Status.Count > 0; then Period Type = Part Period 8. The number of context must equal Employer Conditions.Group Member.Change Of Status.Count +1	4. MIG 5. MIG 6. MIG 7. MIG 8. MIG	4. NSW.OSR.PRTAR.000089 5. NSW.OSR.PRTAR.000089 6. NSW.OSR.PRTAR.000098 7. NSW.OSR.PRTAR.000098 8. NSW.OSR.PRTAR.000017
Split Rate	Reporting Party ABN	ReportingParty	NSW	DGE, NSL, SLM, GA, NGE, GE		SplitRate	1. MIG	1.1. NSW.OSR.PRTAR.000089 1.2. NSW.OSR.PRTAR.000089 1.3. NSW.OSR.PRTAR.000058 1.4. NSW.OSR.PRTAR.000098

Context instance MIG Label	ABN	Dimensions with constrained values				Instructions/Rules	Rule Imp.	SBR Msg Code
		Report Type	Party	Australian States Territories and Off Shore Areas	Group Status	PeriodType		
						1.4 - PeriodType = SplitRate 2. If Employer Conditions.Group Member.Change Of Status.Count = 0 and ReportingParty Period Start Date is >= 01/01 or ReportingParty Period End Date is <= 31/12 Then 2.1 - Context must only appear once within the instance document Context 1: 2.2 - Period Start Date = ReportingParty Period Start Date 2.3 - Period End Date = ReportingParty Period End Date 2.4 - PeriodType = SplitRate 3. This rule only applies where Group Status equals DGE, GE or NGE. If Employer Conditions.Group Member.Change Of Status.Count > 0 and PartPeriod Start Date is > 01/07 or PartPeriod End Date is < 30/06 Then 3.1 - Context must appear twice within the instance document (as stated above in part period rule 3) Context 1: 3.2 - Period Start Date = Part Period Start Date 3.3 - Period End Date = 30/06 3.4 - PeriodType = SplitRate	2. MIG 3. MIG	2.1. NSW.OSR.PRTAR.000109 2.2. NSW.OSR.PRTAR.000089 2.3. NSW.OSR.PRTAR.000089 2.4. NSW.OSR.PRTAR.000098 3.1. NSW.OSR.PRTAR.000089 3.2. NSW.OSR.PRTAR.000089 3.3. NSW.OSR.PRTAR.000058 3.4. NSW.OSR.PRTAR.000098 3.5. NSW.OSR.PRTAR.000058 3.6. NSW.OSR.PRTAR.000089 3.7. NSW.OSR.PRTAR.000098

Context instance MIG Label	ABN	Dimensions with constrained values				Instructions/Rules	Rule Imp.	SBR Msg Code
		Report Type	Party	Australian States Territories and Off Shore Areas	Group Status	PeriodType		
						Context 2: 3.5 - Period Start Date > 01/07 3.6 - Period End Date = Part Period End Date 3.7 - PeriodType = Part Period		
Group Member Details SLM GE	Group Members ABN	GroupMember		NSW	GE, SLM	SplitRate, PartPeriod	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTAR.000042 2. NSW.OSR.PRTAR.000096 3. NSW.OSR.PRTAR.000095
Group Member Details DGE	Group Members ABN	GroupMember		NSW	DGE	SplitRate, PartPeriod	1. MIG 2. MIG	1. NSW.OSR.PRTAR.000042 2. NSW.OSR.PRTAR.000072

4.2.2 Employer group status rules

The following matrix defines the rules that dictate what value the EmployerGroupStatusDimension must contain.

		Values										
IF	Context - Reporting Party											
	Organisation Details.State Government Agency.Indicator =	false	false	true	false	false	false	false	false	false	false	false
	Employer Conditions.Group Member.Status.Indicator =	false	true	false	true	true	true	true	true	true	true	true
	Employer Conditions.Group Member.Status Change.Indicator	false	true	false	false	true	false	true	false	true	false	true
	Employer Conditions.Group Member.Change Of Status.Count	zero	> zero	zero	zero	> zero	zero	> zero	zero	> = zero	zero	> zero
Context – GroupStatusPartPeriod		Split Rate	Part Period or Split Rate	Split Rate	Split Rate	Part Period or Split Rate	Split Rate	Part Period or Split Rate	Split Rate	Part Period or Split Rate	Split Rate	Split Rate
Period Type of Part Period or Split Rate		Only	Rate	Only	Rate	Only	Rate	Only	Rate	Only	Rate	Only
Employer Conditions.Group Member.Status.Indicator =		false	false	false	true	true	true	true	true	true	true	true
Employer Conditions.Group Member.With Nominated Single Lodger.Indicator =		false	false	false	false	false	false	false	false	false	true	true
Employer Conditions.Designated Group Single Lodger.Indicator =		false	false	false	false	false	false	false	false	false	true	true
Employer Conditions.Designated Group Member.Indicator =		false	false	false	true	true	true	true	false	false	true	true
Payroll Tax.Deduction.Threshold Claimed.Indicator =		true	true	false	true	true	false	false	false	false	true	true
Employer Conditions.Designated Group Single Lodger Other Entities.Count =		zero	zero	zero	> zero	> zero	zero	zero	zero	zero	> zero	zero

Remuneration.Wages And Salaries.Taxable State Other Group Members Total.Amount =		zero	zero	zero	>= zero	>= zero	zero	zero	zero	zero	zero	zero
Remuneration.Wages And Salaries.Taxable Interstate Other Group Members Total.Amount =		zero	zero	zero	>= zero	>= zero	zero	zero	zero	zero	zero	zero
		↓	↓	↓	↓	↓	↓	↓	↓	↓	↓	↓
THEN	EmployerGroupStatusDimension =	NGE	NGE	GA	DGE	DGE	DGE	DGE	GE	GE	NSL	NSL

5 ANNUAL RETURN

The NSW Office of State Revenue (OSR) Annual Return allows an OSR NSW registered client to lodge their annual reporting obligations for the lodgement/payment of a payroll tax liability for the required employing period. An OSR NSW registered Online Payment client can authorise OSR NSW to direct debit the tax payable amount for the corresponding return.

The OSR Business Client's legal obligation for the OSR NSW Annual Reconciliation is deemed to have been met on lodgement of a return and receipt of a payment for the return period. The payment for the corresponding annual return period must be received within 21 days after the conclusion of the financial year.

This following diagram describes the sequence / workflow of annual return interactions provided via the SBR channel

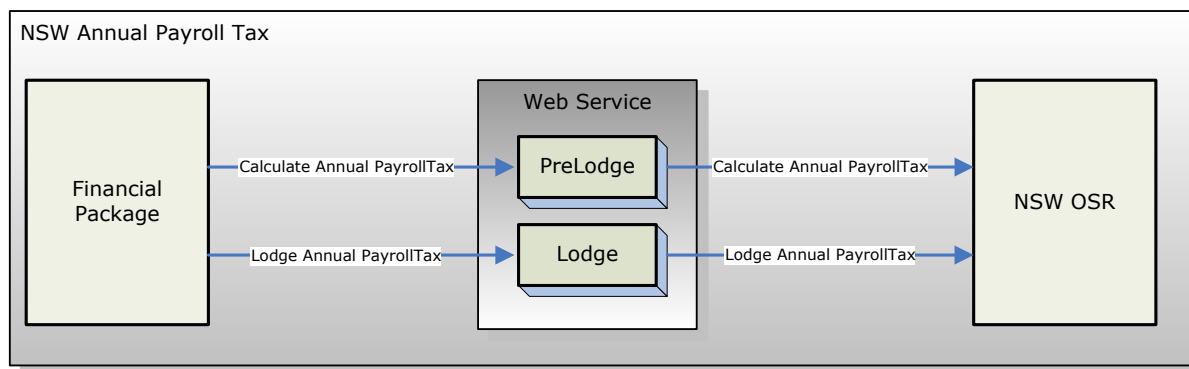


Figure 2 - Annual Return Workflow for NSW Office of State Revenue

5.1 Service Summary

The workflow defined above represents the abstract process model for the annual payroll tax return. The following defines the sequence, optionality and repeatability of the service execution. Where a service is identified as “Mandatory” then the Software Developer has to implement this service as the service needs to be executed by the business in order to complete the transaction. Repeatability indicates if the service can execute the service more than one – “Yes” meaning that a service can be executed multiple times within the sequence.

	Service Name	Mandatory	Repeatability
1.	Calculate Annual PayrollTax This service allows a client to submit their annual return prior to formally lodging, to calculate the tax liability and be validated accordingly. This service corresponds to the Payroll Tax Annual Reconciliation currently available on the NSW OSR web portal.	Yes	Yes
2.	Lodge Annual PayrollTax This service enables clients to lodge their Payroll Tax Annual Return. If a client wishes to re-lodge a previously lodged periodic return, they may do so via this service.	Yes	Yes

5.2 CALCULATE ANNUAL RETURN PAYROLL TAX SUMMARY

Interaction Name	Annual Calculate
Description	The purpose of this transaction is to provide businesses that already have the data required to complete the annual return to query NSW OSR for the tax liability amount i.e. for NSW OSR to determine the businesses liability and amount payable based on the information provided.
Stakeholders	Business, NSW Office of State Revenue
Pre-conditions	Business has populated the annual return with all required information needed to complete the return
Post-conditions	Business is provided with the OSR calculated payroll tax obligation. This service can be called multiple times. For reasons related to client confidentiality and to be consistent with the web portal application, the Calculate transaction is purely transient, i.e., OSR NSW retains no financial data on either the values submitted to OSR, or the values returned to the client, for this transaction.
Initiating party	Business
Channel	SBR
Core Service Map	PreLodge

5.2.1 Calculate Annual Return Request Message

5.2.1.1 Discoverable Taxonomy Set References

Schema	ptarnsw.0001.calculate.request.02.01.report.xsd
Linkbases	ptarnsw.0001.calculate.request.02.01.defLink.xml
	ptarnsw.0001.calculate.request.02.01.labLinkInfoCls.xml
	ptarnsw.0001.calculate.request.02.01.presLink.xml
	ptarnsw.0001.calculate.request.02.01.refLink.xml
Example Instance	ptarnsw.0001.calculate.request.02.01.sample.instance1.xml ptarnsw.0001.calculate.request.02.01.sample.instance2.xml ptarnsw.0001.calculate.request.02.01.sample.instance3.xml

5.2.1.2 Standard Business Document Header - Content

The Web Services Implementation Guide (WIG) specifies the content of the Standard Business Document Header (SBDH). The following table provides additional information in relation to specific SBDH data element to what is specified within the WIG.

Attribute Name	Rules / Values	Rule Imp	SBR Msg Code
sbdm:Message.Type.Text	Value must be "ptarnsw.0001.calculate.request"	1. MIG	1. NSW.OSR.FAULT.UNKNOWNSERVICE or NSW.OSR.FAULT.INVALIDXML

5.2.1.3 Standard Business Document Body – Content

The following describes the facts and context required to be supplied within the XBRL instance document populated into the SBDB element BusinessDocument.instance.text

5.2.1.3.1 Calculate Annual Return Request XBRL Context

The Calculate Request message requires the following Context specification – see section 4 for details:

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp.	SBR Msg Code
Reporting Party	ReportingPartyNSW	ReportPartyType, AustralianStatesTerritoriesAndOff ShoreAreas	1. Context must only be used once within the instance document 2. Refer to section 4.2.1 for rules relating to dates.	1. MIG 2. NA	1. NSW.OSR.PRTAR.000001 2. NA

Split Rate	ReportingPartyNSWG roupStructurePeriod	ReportPartyType, AustralianStatesTerritoriesAndOff ShoreAreas, EmployerGroupStatus, PeriodType	1. Refer to section 4.2.1 for rules relating to dates and cardinality.	1. NA	1. NA
Part Period	ReportingPartyNSWG roupStructurePeriod	ReportPartyType, AustralianStatesTerritoriesAndOff ShoreAreas, EmployerGroupStatus, PeriodType	1. Refer to section 4.2.1 for rules relating to dates and cardinality.	1. NA	1. NA
Group Member Details SLM GE	GroupMemberNSWG roupStructureGESLM Period	ReportPartyType, AustralianStatesTerritoriesAndOff ShoreAreas, EmployerGroupStatus, PeriodType	1. Refer to section 4.2.1 for rules relating to dates and cardinality.	1. NA	1. NA
Group Member Details DGE	GroupMemberNSWG roupStructureDGEPe riod	ReportPartyType, AustralianStatesTerritoriesAndOff ShoreAreas, EmployerGroupStatus, PeriodType	1. Refer to section 4.2.1 for rules relating to dates and cardinality.	1. NA	1. NA

5.2.1.3.2 Calculate Annual Return Request Message Content Table

The following table contains the facts required with the request Calculate instance document. To ensure that the following table is interpreted correctly please Refer to Appendix A for a detailed description of each column.

Context - ReportingParty				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Message Code
1.	OrganisationNameDetails(Tuple:oneonly)			
1.1.	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory, set to "MN"	1. NA	1. NA
1.2.	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory 2. This is the organisation name as registered with NSW OSR	1. MIG 2. Agency	1. NSW.OSR.PRTAR.000002 2. NSW.OSR.PRTAR.000002
2.	PersonUnstructuredName(Tuple:oneonly)			
2.1.	PersonUnstructuredName.Usage.Code	1. Mandatory, valid values are "Administrator", "MailRecipient", "Contact" or "Signatory".	1. NA	1. NA
2.2.	PersonUnstructuredName.FullName.Text	1. Mandatory	1. MIG	1. NSW.OSR.PRTAR.000003
3.	ElectronicContactTelephone(Tuple:oneonly)			
3.1.	ElectronicContact.Telephone.Usage.Code	1. Mandatory, set to "01", "02", "03", "04", "05", "08" or "09"	1. NA	1. NA
3.2.	'ElectronicContact.Telephone.ServiceLine.Code	1. Mandatory, set to "01", "02", "03", or "09"	1. NA	1. NA
3.3.	ElectronicContact.Telephone.Area.Code	1. Mandatory	1. MIG	1. NSW.OSR.PRTAR.000004
3.4.	ElectronicContact.Telephone.Minimal.Number	1. Mandatory	1. MIG	1. NSW.OSR.PRTAR.000090
4.	ElectronicContactFacsimile(Tuple:zerotoone)			

Context - ReportingParty				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Message Code
4.1.	ElectronicContact.Facsimile.Usage.Code	1. Mandatory, set to "01", "02", "03", or "04"	1. NA	1. NA
4.2.	ElectronicContact.Facsimile.Area.Code	1. Mandatory	1. MIG	1. NSW.OSR.PRTAR.000005
4.3.	ElectronicContact.Facsimile.Minimal.Number	1. Mandatory	1. MIG	1. NSW.OSR.PRTAR.000005
5.	ElectronicContactElectronicMail(Tuple zero to one)			
5.1.	ElectronicContact.ElectronicMail.Usage.Code	1. Mandatory, set to "01", "02", "03", "08" or "09"	1. NA	1. NA
5.2.	ElectronicContact.ElectronicMail.Address.Text	1. Mandatory	1. MIG	1. NSW.OSR.PRTAR.000006
6.	Preferences.PreferredContactMethod.Code	1. Mandatory, valid values are 'Telephone', 'Mail', 'Email' or 'Fax'.	1. MIG	1. NSW.OSR.PRTAR.000007
7.	EmployerConditions.EmploysInOtherStates.Indicator	1. Mandatory, true or false must be selected	1. MIG	1. NSW.OSR.PRTAR.000008
8.	StatesAndTerritoriesEmployedIn(Tuple: zero to many)			
8.1.	AddressDetails.StateOrTerritory.Code	1. Mandatory, if Employer Conditions.Employs In Other States.Indicator = true, one or more must be selected.	1. MIG	1. NSW.OSR.PRTAR.000009
		2. Valid values are 'VIC', 'QLD', 'TAS', 'SA', 'ACT', 'NT' or 'WA'.	2. MIG	2. NSW.OSR.PRTAR.000009
9.	EmploymentConditions.ApprenticesAndTrainees.Indicator	1. Mandatory, true or false must be selected	1. MIG	1. NSW.OSR.PRTAR.000010
10.	LabourStatistics.ApprenticesAndExemptTrainees.Count	1. Mandatory 2. If Employment Conditions.Apprentices And Trainees.Indicator = true, then Labour Statistics.Apprentices And Exempt Trainees.Count must be greater than zero 3. If Employment Conditions.Apprentices And Trainees.Indicator = false, then Labour Statistics.Apprentices And Exempt Trainees.Count must	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTAR.000011 2. NSW.OSR.PRTAR.000011 3. NSW.OSR.PRTAR.000012

Context - ReportingParty				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Message Code
		equal zero		
11.	OrganisationDetails.StateGovernmentAgency.Indicator	1. Mandatory, true or false must be selected	1. MIG	1. NSW.OSR.PRTAR.000013
12.	EmployerConditions.GroupMember.Status.Indicator	1. Mandatory, true or false must be selected	1. MIG	1. NSW.OSR.PRTAR.000014
13.	EmployerConditions.GroupMember.StatusChange.Indicator	1. Mandatory, true or false must be selected 2. If Employer Conditions.Group Member.Status.Indicator = false, then Employer Conditions.Group Member.Status Change.Indicator must be false	1. MIG 2. MIG	1. NSW.OSR.PRTAR.000015 2. NSW.OSR.PRTAR.000016
14.	EmployerConditions.GroupMember.ChangeOfStatus.Count	1. If Employer Conditions.Group Member.Status Change.Indicator = false, then Employer Conditions.Group Member.Change Of Status.Count must equal zero. 2. If Employer Conditions.Group Member.Status Change.Indicator = true, then Employer Conditions.Group Member.Change Of Status.Count must be between 1 and 9.	1. MIG 2. MIG	1. NSW.OSR.PRTAR.000018 2. NSW.OSR.PRTAR.000019

Context – Split Rate and Part Period contexts require the same data element set.				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Message Code
1.	EmployerConditions.GroupMember.Status.Indicator	1. Mandatory, a true or false value must be selected	1. MIG	1. NSW.OSR.PRTAR.000035
2.	EmployerConditions.GroupMember.WithNominatedSingleLodger.Indicator	1. Mandatory, a true or false value must be selected	1. MIG	1. NSW.OSR.PRTAR.000036
3.	EmployerConditions.DesignatedGroupSingleLodger.Indicator	1. Mandatory, a true or false value must be selected	1. MIG	1. NSW.OSR.PRTAR.000037

Context – Split Rate and Part Period contexts require the same data element set.

Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Message Code
4.	EmployerConditions.DesignatedGroupMember.Indicator	1. Mandatory, a true or false value must be selected	1. MIG	1. NSW.OSR.PRTAR.000038
5.	PayrollTax.Deduction.ThresholdClaimed.Indicator	1. Mandatory, a true or false value must be selected	1. MIG	1. NSW.OSR.PRTAR.000039
6.	EmployerConditions.DesignatedGroupSingleLodgerOtherEntities.Count	1. Mandatory, value must be greater than or equal to zero 2. If Employer Conditions.Group Member.Status.Indicator = false, then value must equal zero. 3. If EmployerGroupStatus = NSL and Employer Conditions.Nominated Single Lodger For Full Period.Indicator = true, then value must be between 1 and 500 4. If EmployerGroupStatus = DGE and Payroll Tax.Deduction.Threshold Claimed.Indicator = true, then value must be between 1 and 500	1. MIG 2. MIG 3. MIG 4. MIG	1. NSW.OSR.PRTAR.000040 2. NSW.OSR.PRTAR.000043 3. NSW.OSR.PRTAR.000041 4. NSW.OSR.PRTAR.000041
7.	Remuneration.WagesandSalaries.Payments.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar	1. MIG	1. NSW.OSR.PRTAR.000044
8.	FringeBenefitsTax.Type2GrossedUp.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar	1. MIG	1. NSW.OSR.PRTAR.000045
9.	Remuneration.EmploymentAllowances.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar	1. MIG	1. NSW.OSR.PRTAR.000046
10.	SuperannuationContribution.EmployerContributions.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar	1. MIG	1. NSW.OSR.PRTAR.000047
11.	Remuneration.WagesAndSalaries.ContractorsAndConsultantsPayments.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar	1. MIG	1. NSW.OSR.PRTAR.000048
12.	Remuneration.EmploymentTermination.Payments.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar	1. MIG	1. NSW.OSR.PRTAR.000049

Context – Split Rate and Part Period contexts require the same data element set.

Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Message Code
13.	Remuneration.WagesAndSalaries.ApprenticesAndTrainees.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar 2. If EmploymentConditions.ApprenticesAndTrainees.Indicator equals true, than at least one split rate or part period context must contain a value greater than zero. 3. If EmploymentConditions.ApprenticesAndTrainees.Indicator equals false, than value must be equal to zero.	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTAR.000050 2. NSW.OSR.PRTAR.000050 3. NSW.OSR.PRTAR.000073
14.	Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar 2. If EmployerConditions.EmploysInOtherStates.Indicator equals true, at least one split rate or part period context must contain a value greater than zero. 3. If EmployerConditions.EmploysInOtherStates.Indicator equals false, than value must be equal to zero 4. If EmployerGroupStatus = NSL, then the value must equal the sum of all Group Member Details: Remuneration.WagesAndSalaries.TaxableInterstateOtherGroupMembersTotal.Amount.	1. MIG 2. MIG 3. MIG 4. MIG	1. NSW.OSR.PRTAR.000051 2. NSW.OSR.PRTAR.000051 3. NSW.OSR.PRTAR.000074 4. NSW.OSR.PRTAR.000075
15.	Remuneration.WagesAndSalaries.TaxableStateWithoutApprenticesAndTrainees.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar 2. Remuneration.Wages And Salaries.Taxable State Total.Amount = SUM (Remuneration.Wages and Salaries.Payments.Amount, Fringe Benefits Tax.Type 2 Grossed Up.Amount, Remuneration.Employment Allowances.Amount, Superannuation Contribution.Employer Contributions.Amount, Remuneration.Wages And Salaries.Contractors And Consultants Payments.Amount, Remuneration.Employment Termination.Payments.Amount)	1. MIG 2. MIG	1. NSW.OSR.PRTAR.000052 2. NSW.OSR.PRTAR.000052

Context – Split Rate and Part Period contexts require the same data element set.

Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Message Code
16.	Remuneration.WagesAndSalaries.TaxableStateWithApprenticesAndTrainees.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar 2. Remuneration.Wages And Salaries.Taxable State Total.Amount = SUM (Remuneration.Wages and Salaries.Payments.Amount, Fringe Benefits Tax.Type 2 Grossed Up.Amount, Remuneration.Employment Allowances.Amount, Superannuation Contribution.Employer Contributions.Amount, Remuneration.Wages And Salaries.Contractors And Consultants Payments.Amount, Remuneration.Employment Termination.Payments.Amount, Remuneration.Wages And Salaries.Apprentices And Trainees.Amount) 3. If EmployerGroupStatus = NSL, then the value must equal the sum of all Group Member Details: Remuneration.WagesAndSalaries.TaxableStateOtherGroupMembersTotal.Amount.	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTAR.000053 2. NSW.OSR.PRTAR.000053 3. NSW.OSR.PRTAR.000093
17.	Remuneration.WagesAndSalaries.TaxableStateOtherGroupMembersTotal.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar 2. If EmployerGroupStatus = NGE, GA, SLM, NSL or GE, then value must equal zero 3. If EmployerGroupStatus = DGE and PayrollTax.Deduction.ThresholdClaimed.Indicator equals true, then the value must equal the sum of all Group Member Details: Remuneration.WagesAndSalaries.TaxableStateOtherGroupMembersTotal.Amount.	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTAR.000054 2. NSW.OSR.PRTAR.000054 3. NSW.OSR.PRTAR.000055
18.	Remuneration.WagesAndSalaries.TaxableInterstateOtherGroupMembersTotal.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar 2. If EmployerGroupStatus = NGE, GA, SLM, NSL or GE, then value must equal zero 3. If EmployerGroupStatus = DGE and PayrollTax.Deduction.ThresholdClaimed.Indicator equals true, then the	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTAR.000056 2. NSW.OSR.PRTAR.000056 3. NSW.OSR.PRTAR.000057

Context – Split Rate and Part Period contexts require the same data element set.				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Message Code
		value must equal the sum of all Group Member Details: Remuneration.WagesAndSalaries.TaxableInterstateOtherGroupMembersTotal.Amount.		
19.	Remuneration.WagesAndSalaries.TaxableStateAndInterstateTotal.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar 2. Remuneration.Wages And Salaries.Taxable State And Interstate Total.Amount = SUM (Remuneration.Wages And Salaries.Taxable State Total.Amount, Remuneration.Wages And Salaries.Taxable Interstate Total.Amount, Remuneration.Wages And Salaries.Taxable State Other Group Members Total.Amount, Remuneration.Wages And Salaries.Taxable Interstate Other Group Members Total.Amount)	1. MIG 2. MIG	1. NSW.OSR.PRTAR.000059 2. NSW.OSR.PRTAR.000059

Context – Group Member Details SLM GE				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Message Code
1.	EmployerConditions.GroupMember.EmploysInterstateOnly.Indicator	1. Mandatory, a 'true' or 'false' value must be selected.	1. MIG	1. NSW.OSR.PRTAR.000067
2.	Remuneration.WagesAndSalaries.TaxableStateOtherGroupMembersTotal.Amount	1. Mandatory, value must be greater than or equal to zero. 2. If EmployerConditions.GroupMember.EmploysInterstateOnly.Indicator = true, then value must equal zero.	1. MIG 2. MIG	1. NSW.OSR.PRTAR.000068 2. NSW.OSR.PRTAR.000092
3.	Remuneration.WagesAndSalaries.TaxableInterstateOtherGroupMembersTotal.Amount	1. Mandatory, value must be greater than or equal to zero.	1. MIG	1. NSW.OSR.PRTAR.000069

4.	PeriodDetails(Tuple:oneonly)			
4.1.	Period.Type.Code	1. Mandatory, set to "GroupMember"	1. NA	1. NA
4.2.	Period.Start.Date	1. Mandatory, date can not be greater than the 30 th June of the current financial year	1. MIG	1. NSW.OSR.PRTAR.000070
4.3.	Period.End.Date	1. Optional, date can not be less than the period.start.date or greater than the 30th June of the current financial year	1. MIG	1. NSW.OSR.PRTAR.000071

Context – Group Member Details DGE				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Message Code
1.	OrganisationName(tuple:oneonly)			
1.1.	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory, set to 'MN'	1. NA	1. NA
1.2.	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory	1. MIG	1. NSW.OSR.PRTAR.000072

5.2.2 Calculate Annual Return Response Message

5.2.2.1 Discoverable Taxonomy Set References

Schema	ptarnsw.0001.calculate.response.02.01.report.xsd
Linkbases	ptarnsw.0001.calculate.response.02.01.defLink.xml
	ptarnsw.0001.calculate.response.02.01.labLinkInfoCls.xml
	ptarnsw.0001.calculate.response.02.01.presLink.xml
	ptarnsw.0001.calculate.response.02.01.refLink.xml
Example Instance	ptarnsw.0001.calculate.response.02.01.sample.instance1.xml ptarnsw.0001.calculate.response.02.01.sample.instance2.xml ptarnsw.0001.calculate.response.02.01.sample.instance3.xml

5.2.2.2 Standard Business Document Header - Content

The Web Services Implementation Guide (WIG) specifies the content of the Standard Business Document Header (SBDH). The following table provides additional information in relation to specific SBDH data element to what is specified within the WIG.

Attribute Name	Rules / Values
sbdm:Message.Type.Text	Value must be "ptarnsw.0001.calculate.response"
Business Document Government Generated Identifier Text	Agency unique identifier populated for each request.

5.2.2.3 Standard Business Document Body - Content

5.2.2.3.1 Calculate Annual Return Response XBRL Context

The Calculate Response message requires the following Context specification – see section 4 for details:

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules
Reporting Party	ReportingPartyNSW	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	1. Dates and cardinality will be the same as the submitted Calculate Request message.
Split Rate	ReportingPartyNSWGroupStructurePeriod	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas, EmployerGroupStatus, PeriodType	1. Dates and cardinality will be the same as the submitted Calculate Request message.
Part Period	ReportingPartyNSWGroupStructurePeriod	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas, EmployerGroupStatus, PeriodType	1. Dates and cardinality will be the same as the submitted Calculate Request message.
Group Member Details SLM GE	GroupMemberNSWGroupStructureGESLMPeriod	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas, EmployerGroupStatus, PeriodType	1. Dates and cardinality will be the same as the submitted Calculate Request message.

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules
Group Member Details DGE	GroupMemberNSWGroupStructureDGEPeriod	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas, EmployerGroupStatus, PeriodType	1. Dates and cardinality will be the same as the submitted Calculate Request message.

5.2.2.3.2 Calculate Annual Return Response Message Content Table

The following table contains the facts that may be returned within the Response Calculate instance document. To ensure that the following table is interpreted correctly please Refer to Appendix A for a detailed description of each column.

Context - ReportingParty		
Seq No.	XBRL Fact	Instructions / Rules
1.	OrganisationNameDetails(Tuple:oneonly)	
1.1.	OrganisationNameDetails.OrganisationalNameType.Code	1. As supplied on the request message
1.2.	OrganisationNameDetails.OrganisationalName.Text	1. As supplied on the request message
2.	PersonUnstructuredName(Tuple:oneonly)	
2.1.	PersonUnstructuredName.Usage.Code	1. As supplied on the request message
2.2.	PersonUnstructuredName.FullName.Text	1. As supplied on the request message
3.	ElectronicContactTelephone(Tuple:oneonly)	
3.1.	ElectronicContact.Telephone.Usage.Code	1. As supplied on the request message
3.2.	ElectronicContact.Telephone.ServiceLine.Code	1. As supplied on the request message
3.3.	ElectronicContact.Telephone.Area.Code	1. As supplied on the request message
3.4.	ElectronicContact.Telephone.Minimal.Number	1. As supplied on the request message
4.	ElectronicContactFacsimile(Tuple:zerotoone)	
4.1.	ElectronicContact.Facsimile.Usage.Code	1. As supplied on the request message

Context - ReportingParty		
Seq No.	XBRL Fact	Instructions / Rules
4.2.	ElectronicContact.Facsimile.Area.Code	1. As supplied on the request message
4.3.	ElectronicContact.Facsimile.Minimal.Number	1. As supplied on the request message
5.	ElectronicContactElectronicMail(Tuple:zerotoone)	
5.1.	ElectronicContact.ElectronicMail.Usage.Code	1. As supplied on the request message
5.2.	ElectronicContact.ElectronicMail.Address.Text	1. As supplied on the request message
6.	Preferences.PreferredContactMethod.Code	1. As supplied on the request message
7.	EmployerConditions.EmploysInOtherStates.Indicator	1. As supplied on the request message
8.	StatesAndTerritoriesEmployedIn(Tuple:zerotomany)	
8.1.	AddressDetails.StateOrTerritory.Code	1. As supplied on the request message
9.	EmploymentConditions.ApprenticesAndTrainees.Indicator	1. As supplied on the request message
10.	LabourStatistics.ApprenticesAndExemptTrainees.Count	1. As supplied on the request message
11.	OrganisationDetails.StateGovernmentAgency.Indicator	1. As supplied on the request message
12.	EmployerConditions.GroupMember.Status.Indicator	1. As supplied on the request message
13.	EmployerConditions.GroupMember.StatusChange.Indicator	1. As supplied on the request message
14.	EmployerConditions.GroupMember.ChangeOfStatus.Count	1. As supplied on the request message

Context - ReportingParty		
Seq No.	XBRL Fact	Instructions / Rules
15.	PayrollTax.PayableTaxCalculated.Amount	1. Mandatory, non editable
16.	PayrollTax.AssessedLiabilitiesPaid.Amount	1. Mandatory, non editable
17.	PayrollTaxPayment(Tuple:oneonly)	
17.1.	PaymentRecord.Payment.Amount	1. Mandatory, non editable Note: This could be a negative value indicating a refund is due.

Context – Split Rate and Part Period context require the same data element set.		
Seq No.	XBRL Fact	Instructions / Rules
1.	EmployerConditions.GroupMember.Status.Indicator	1. As supplied on the request message
2.	EmployerConditions.GroupMember.WithNominatedSingleLodger.Indicator	1. As supplied on the request message
3.	EmployerConditions.DesignatedGroupSingleLodger.Indicator	1. As supplied on the request message
4.	EmployerConditions.DesignatedGroupMember.Indicator	1. As supplied on the request message
5.	PayrollTax.Deduction.ThresholdClaimed.Indicator	1. As supplied on the request message
6.	EmployerConditions.DesignatedGroupSingleLodgerOtherEntities.Count	1. As supplied on the request message
7.	Remuneration.WagesandSalaries.Payments.Amount	1. As supplied on the request message
8.	FringeBenefitsTax.Type2GrossedUp.Amount	1. As supplied on the request message

Context – Split Rate and Part Period context require the same data element set.		
Seq No.	XBRL Fact	Instructions / Rules
9.	Remuneration.EmploymentAllowances.Amount	1. As supplied on the request message
10.	SuperannuationContribution.EmployerContributions.Amount	1. As supplied on the request message
11.	Remuneration.WagesAndSalaries.ContractorsAndConsultantsPayments.Amount	1. As supplied on the request message
12.	Remuneration.EmploymentTermination.Payments.Amount	1. As supplied on the request message
13.	Remuneration.WagesAndSalaries.ApprenticesAndTrainees.Amount	1. As supplied on the request message
14.	Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount	1. As supplied on the request message
15.	Remuneration.WagesAndSalaries.TaxableStateWithoutApprenticesAndTrainees.Amount	1. As supplied on the request message
16.	Remuneration.WagesAndSalaries.TaxableStateWithApprenticesAndTrainees.Amount	1. As supplied on the request message
17.	Remuneration.WagesAndSalaries.TaxableStateOtherGroupMembersTotal.Amount	1. As supplied on the request message
18.	Remuneration.WagesAndSalaries.TaxableInterstateOtherGroupMembersTotal.Amount	1. As supplied on the request message
19.	Remuneration.WagesAndSalaries.TaxableStateAndInterstateTotal.Amount	1. As supplied on the request message
20.	PayrollTax.LiableDays.Count	1. Mandatory, non editable
21.	PayrollTax.Deduction.ThresholdEntitlementWithApprenticesAndTrainees.Amount	1. Mandatory, non editable
22.	PayrollTax.TaxableCalculated.Amount	1. Mandatory, non editable
23.	PayrollTax.LiabilityWithApprenticesandTrainees.Amount	1. Mandatory, non editable

Context – Split Rate and Part Period context require the same data element set.		
Seq No.	XBRL Fact	Instructions / Rules
24.	PayrollTax.Deduction.ThresholdFairness.Amount	1. Mandatory, non editable
25.	PayrollTax.AssessedLiabilityLessApprenticeandTraineeOffset.Amount	1. Mandatory, non editable
26.	PayrollTax.PayableTaxCalculatedLessApprenticesAndTrainees.Amount	1. Mandatory, non editable

Context – Group Member Details SLM GE		
Seq No.	XBRL Fact	Instructions / Rules
1.	EmployerConditions.GroupMember.EmploysInterstateOnly.Indicator	1. As supplied on the request message
2.	Remuneration.WagesAndSalaries.TaxableStateOtherGroupMembersTotal.Amount	1. As supplied on the request message
3.	Remuneration.WagesAndSalaries.TaxableInterstateOtherGroupMembersTotal.Amount	1. As supplied on the request message
4.	PeriodDetails(tuple:oneonly)	
4.1.	Period.Type.Code	1. As supplied on the request message
4.2.	Period.Start.Date	1. As supplied on the request message
4.3.	Period.End.Date	1. As supplied on the request message

Context – Group Member Details DGE		
Seq No.	XBRL Fact	Instructions / Rules
1.	OrganisationName(tuple:oneonly)	

Context – Group Member Details DGE		
Seq No.	XBRL Fact	Instructions / Rules
1.1.	OrganisationNameDetails.OrganisationalNameType.Code	1. As supplied on the request message
1.2.	OrganisationNameDetails.OrganisationalName.Text	1. As supplied on the request message

5.3 LODGE ANNUAL RETURN PAYROLL TAX SUMMARY

Interaction Name	Lodge Annual Return
Description	The purpose of this transaction is for the business to formally lodge their Annual Reconciliation and optionally authorise a payment for that amount with NSW OSR. This transaction is inline with the current NSW OSR Online Annual Reconciliation.
Stakeholders	Business, NSW Office of State Revenue
Pre-conditions	Business must be registered with NSW OSR and have calculated their tax liability using their financial package or invoke the pre-lodge service to do this. If a client wishes to authorise payment they must be pre-registered with NSW OSR for Online Payments.
Post-conditions	Business has formally advised the NSW OSR of their self assessed obligation and the amount that will be paid. The OSR has a non-repudiable audit trail of the lodged commitment. This service can be called multiple times.
Initiating party	Business
Channel	SBR
Core Service Map	Lodge

5.3.1 Lodge Annual Return Request Message

5.3.1.1 Discoverable Taxonomy Set References

Schema	ptarnsw.0001.lodge.request.02.01.report.xsd
Linkbases	ptarnsw.0001.lodge.request.02.01.defLink.xml
	ptarnsw.0001.lodge.request.02.01.labLinkInfoCls.xml
	ptarnsw.0001.lodge.request.02.01.presLink.xml
	ptarnsw.0001.lodge.request.02.01.refLink.xml
Example Instance	ptarnsw.0001.lodge.request.02.01.sample.instance1.xml ptarnsw.0001.lodge.request.02.01.sample.instance2.xml ptarnsw.0001.lodge.request.02.01.sample.instance3.xml

5.3.1.2 Standard Business Document Header - Content

The Web Services Implementation Guide (WIG) specifies the content of the Standard Business Document Header (SBDH). The following table provides additional information in relation to specific SBDH data element to what is specified within the WIG.

Attribute Name	Rules / Values	Rules Imp	SBR Msg Code
sbdm:Message.Type.Text	Value must be "ptarnsw.0001.lodge.request"	1. MIG	1. NSW.OSR.FAULT.UNKNOWNSERVICE or NSW.OSR.FAULT.INVALIDXML

5.3.1.3 Standard Business Document Body - Content

The following describes the facts and context required to be supplied within the XBRL instance document populated into the SBDB element BusinessDocument.instance.text

5.3.1.3.1 Lodge Annual Return Request XBRL Context

The Lodge Request message requires the following Context specifications – see section 4 for details:

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp.	SBR Msg Code
Reporting Party	ReportingPartyNSW	ReportPartyType, AustralianStatesTerritoriesAndOffshoreAreas	1. Context must only be used once within the instance document 2. Refer to section 4.2.1 for rules relating to dates and cardinality.	1. MIG 2. NA	1. NSW.OSR.PRTAR.000001 2. NA
Split Rate	ReportingPartyNSWGroupStructurePeriod	ReportPartyType, AustralianStatesTerritoriesAndOffshoreAreas,	1. Refer to section 4.2.1 for rules relating to dates and cardinality.	1. NA	1. NA

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp.	SBR Msg Code
		EmployerGroupStatus, PeriodType			
Part Period	ReportingPartyNSWG roupStructurePeriod	ReportPartyType, AustralianStatesTerritoriesAndOffS horeAreas, EmployerGroupStatus, PeriodType	1. Refer to section 4.2.1 for rules relating to dates and cardinality.	1. NA	1. NA
Group Member Details SLM GE	GroupMemberNSWG roupStructureGESLM Period	ReportPartyType, AustralianStatesTerritoriesAndOffS horeAreas, EmployerGroupStatus, PeriodType	1. Refer to section 4.2.1 for rules relating to dates and cardinality.	1. NA	1. NA
Group Member Details DGE	GroupMemberNSWG roupStructureDGEPer iod	ReportPartyType, AustralianStatesTerritoriesAndOffS horeAreas, EmployerGroupStatus, PeriodType	1. Refer to section 4.2.1 for rules relating to dates and cardinality.	1. NA	1. NA

5.3.1.3.2 Lodge Annual Return Request Message Content Table

The following table contains the facts required within the declare lodge instance document. To ensure that the following table is interpreted correctly please Refer to Appendix A for a detailed description of each column.

Context - ReportingParty				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Message Code
1.	OrganisationNameDetails(Tuple:oneonly)			
1.1.	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory, set to "MN"	1. NA	1. NA
1.2.	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory 2. This is the organisation name as registered with NSW OSR	1. MIG 2. Agency	1. NSW.OSR.PRTAR.000002 2. NSW.OSR.PRTAR.000002
2.	PersonUnstructuredName(Tuple:oneonly)			
2.1.	PersonUnstructuredName.Usage.Code	1. Mandatory, valid values are "Administrator", "MailRecipient", "Contact" or "Signatory".	1. NA	1. NA
2.2.	PersonUnstructuredName.FullName.Text	1. Mandatory	1. MIG	1. NSW.OSR.PRTAR.000003
3.	ElectronicContactTelephone(Tuple:oneonly)			
3.1.	ElectronicContact.Telephone.Usage.Code	1. Mandatory, set to "01", "02", "03", "04", "05", "08" or "09"	1. NA	1. NA
3.2.	'ElectronicContact.Telephone.ServiceLine.Code	1. Mandatory, set to "01", "02", "03", or "09"	1. NA	1. NA
3.3.	ElectronicContact.Telephone.Area.Code	1. Mandatory	1. MIG	1. NSW.OSR.PRTAR.000004

Context - ReportingParty				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Message Code
3.4.	ElectronicContact.Telephone.Minimal.Number	1. Mandatory	1. MIG	1. NSW.OSR.PRTAR.000090
4.	ElectronicContactFacsimile(Tuple:zerotoone)			
4.1.	ElectronicContact.Facsimile.Usage.Code	1. Mandatory, set to "01", "02", "03", or "04"	1. NA	1. NA
4.2.	ElectronicContact.Facsimile.Area.Code	1. Mandatory	1. MIG	1. NSW.OSR.PRTAR.000005
4.3.	ElectronicContact.Facsimile.Minimal.Number	1. Mandatory	1. MIG	1. NSW.OSR.PRTAR.000005
5.	ElectronicContactElectronicMail(Tuple zerotoone)			
5.1.	ElectronicContact.ElectronicMail.Usage.Code	1. Mandatory, set to "01", "02", "03", "08" or "09"	1. NA	1. NA
5.2.	ElectronicContact.ElectronicMail.Address.Text	1. Mandatory	1. MIG	1. NSW.OSR.PRTAR.000006
6.	Preferences.PreferredContactMethod.Code	1. Mandatory, valid values are 'Telephone', 'Mail', 'Email' or 'Fax'.	1. MIG	1. NSW.OSR.PRTAR.000007
7.	EmployerConditions.EmploysInOtherStates.Indicator	1. Mandatory, true or false must be selected	1. MIG	1. NSW.OSR.PRTAR.000008
8.	StatesAndTerritoriesEmployedIn(Tuple:zerotomany)			
8.1.	AddressDetails.StateOrTerritory.Code	1. Mandatory, if Employer Conditions.Employs In Other States.Indicator = true, one or more must be selected. 2. Valid values are 'VIC', 'QLD', 'TAS', 'SA', 'ACT', 'NT' or 'WA'.	1. MIG 2. MIG	1. NSW.OSR.PRTAR.000009 2. NSW.OSR.PRTAR.000009

Context - ReportingParty				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Message Code
9.	EmploymentConditions.ApprenticesAndTrainees.Indicator	1. Mandatory, true or false must be selected	1. MIG	1. NSW.OSR.PRTAR.000010
10.	LabourStatistics.ApprenticesAndExemptTrainees.Count	1. Mandatory 2. If Employment Conditions.Apprentices And Trainees.Indicator = true, then Labour Statistics.Apprentices And Exempt Trainees.Count must be greater than zero 3. If Employment Conditions.Apprentices And Trainees.Indicator = false, then Labour Statistics.Apprentices And Exempt Trainees.Count must equal zero	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTAR.000011 2. NSW.OSR.PRTAR.000011 3. NSW.OSR.PRTAR.000012
11.	OrganisationDetails.StateGovernmentAgency.Indicator	1. Mandatory, true or false must be selected	1. MIG	1. NSW.OSR.PRTAR.000013
12.	EmployerConditions.GroupMember.Status.Indicator	1. Mandatory, true or false must be selected	1. MIG	1. NSW.OSR.PRTAR.000014
13.	EmployerConditions.GroupMember.StatusChange.Indicator	1. Mandatory, true or false must be selected 2. If Employer Conditions.Group Member.Status.Indicator = false, then Employer Conditions.Group Member.Status Change.Indicator must be false	1. MIG 2. MIG	1. NSW.OSR.PRTAR.000015 2. NSW.OSR.PRTAR.000016
14.	EmployerConditions.GroupMember.ChangeOfStatus.Count	1. If Employer Conditions.Group Member.Status Change.Indicator = false, then Employer Conditions.Group Member.Change Of Status.Count must equal zero. 2. If Employer Conditions.Group Member.Status Change.Indicator = true, then Employer Conditions.Group Member.Change Of Status.Count must be between 1 and 9.	1. MIG 2. MIG	1. NSW.OSR.PRTAR.000018 2. NSW.OSR.PRTAR.000019

Context - ReportingParty				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Message Code
15.	PayrollTax.PayableTaxCalculated.Amount	1. Mandatory, non editable	1. Agency	1. NSW.OSR.PRTAR.000020
16.	PayrollTax.AssessedLiabilitiesPaid.Amount	1. Mandatory, non editable	1. Agency	1. NSW.OSR.PRTAR.000021
17.	PayrollTaxPayment(Tuple:oneonly)			
17.1.	PaymentRecord.Payment.Amount	1. Mandatory, non editable Note: This could be a negative value indicating a refund is due.	1. Agency	1. NSW.OSR.PRTAR.000022
17.2.	Preferences.TaxPaymentDirectDebitAuthorisation.Indicator	1. Optional, a true or false value can be selected 2. IF Payment Record.Payment.Amount < = zero, then Preferences.Tax Payment Direct Debit Authorisation.Indicator = 'false' 3. A client needs to be registered for Online Payment (Direct Debit) with NSW OSR prior to authorising payment	1. MIG 2. MIG 3. Agency	1. NSW.OSR.PRTAR.000023 2. NSW.OSR.PRTAR.000024 3. NSW.OSR.PRTAR.000025
17.3.	PaymentRecord.ClientIntendedPayment.Date	1. Mandatory, if Preferences.Tax Payment Direct Debit Authorisation.Indicator = true 2. If today's date is greater then the return due date, THEN Payment Record.Client Intended Payment.Date must equal today's date 3. Payment Record.Client Intended Payment.Date must be => today's date	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTAR.000026 2. NSW.OSR.PRTAR.000027 3. NSW.OSR.PRTAR.000027
18.	PayrollTax.RefundReason.Code	1. Mandatory, if Payment Record.Payment.Amount < 0 2. Valid values are 'Wages overstated'; 'FBT'; 'Superannuation';	1. MIG	1. NSW.OSR.PRTAR.000028

Context - ReportingParty				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Message Code
		'ETPs'; 'Contractors'; 'Allowances'; 'Interstate wages'; 'Apprentices/Trainees'; 'Threshold not claimed'; 'June Payment made'; 'Previous miscalculation'; 'Other'.	2. MIG	2. NSW.OSR.PRTAR.000028
19.	PayrollTax.RefundReason.Text	1. Mandatory, if Payment Record.Payment.Amount < 0	1. MIG	1. NSW.OSR.PRTAR.000029
20.	PaymentReference(Tuple:zerotoone)			
20.1.	PaymentMechanism.PaymentMethod.Code	1. Mandatory, if Payment Record.Payment.Amount < 0 2. Valid values are 'Cheque', 'DirectCredit'.	1. MIG 2. MIG	1. NSW.OSR.PRTAR.000030 2. NSW.OSR.PRTAR.000030
20.2.	DirectCredit(Tuple:zerotoone)	Only Include DirectCredit Tuple if Payment Mechanism.Payment Method.Code = 'DirectCredit'		
20.2.1.	PaymentMechanism.DirectCreditAccount.Identifier	1 Common Module Element not required by NSW	1. NA	1. NA
20.2.2.	PaymentMechanism.DirectCreditName.Text	1 Common Module Element not required by NSW	1. NA	1. NA
20.2.3.	FinancialInstitutionAccount(Tuple:zerotoone)			
20.2.3.1.	FinancialInstitutionAccount.BankStateBranch.Number	1. Mandatory, if Payment Mechanism.Payment Method.Code = 'DirectCredit' 2. Must be a valid BSB	1. MIG 2. Agency	1. NSW.OSR.PRTAR.000031 2. NSW.OSR.PRTAR.000031
20.2.3.2.	FinancialInstitutionAccount.FinancialInstitutionAccount.Number	1. Mandatory, if Payment Mechanism.Payment Method.Code = 'DirectCredit'	1. MIG	1. NSW.OSR.PRTAR.000032

Context - ReportingParty				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Message Code
20.2.3.3.	FinancialInstitutionAccount.FinancialInstitutionAccountName.Text	1. Mandatory, if Payment Mechanism.Payment Method.Code = 'DirectCredit'	1. MIG	1. NSW.OSR.PRTAR.000033
20.2.3.4.	FinancialInstitutionAccount.FinancialInstitutionBranchName.Text	1. Common module element not Required by NSW SRO	1. NA	1. NA
20.2.3.5.	FinancialInstitutionAccount.FinancialInstitutionName.Text	1. Common module element not Required by NSW SRO	1. NA	1. NA
21.	Report.Comments.DataSupplied.Text	1. Optional	1. MIG	1. NA
22.	Report.Comments.DataSupplied.Code	1. Optional, valid values are 'Cancellation of Registration', 'Instalment Plan', 'Payments Made' or 'Other'	1. MIG	1.NA
23.	Report.SatisfactionLevel.Code	1. Optional, valid values are 'Very Good', 'Satisfactory' or 'Poor'.	1. MIG	1. NSW.OSR.PRTAR.000034
24.	Report.Comments.SuggestedImprovements.Text	1. Optional	1. MIG	1. NA
25.	Report.Comments.ImprovementsForMultipleStateLodgments.Text	1. Optional	1. MIG	1. NA

Context – Split Rate and Part Period context require the same data element set.				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Message Code
1.	EmployerConditions.GroupMember.Status.Indicator	1. Mandatory, a true or false value must be selected	1. MIG	1. NSW.OSR.PRTAR.000035
2.	EmployerConditions.GroupMember.WithNominatedSingleLodger.Ind	1. Mandatory, a true or false value must be selected	1. MIG	1. NSW.OSR.PRTAR.000036

Context – Split Rate and Part Period context require the same data element set.				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Message Code
	icator			
3.	EmployerConditions.DesignatedGroupSingleLodger.Indicator	1. Mandatory, a true or false value must be selected	1. MIG	1. NSW.OSR.PRTAR.000037
4.	EmployerConditions.DesignatedGroupMember.Indicator	1. Mandatory, a true or false value must be selected	1. MIG	1. NSW.OSR.PRTAR.000038
5.	PayrollTax.Deduction.ThresholdClaimed.Indicator	1. Mandatory, a true or false value must be selected	1. MIG	1. NSW.OSR.PRTAR.000039
6.	EmployerConditions.DesignatedGroupSingleLodgerOtherEntities.Count	1. Mandatory, value must be greater than or equal to zero 2. If Employer Conditions.Group Member.Status.Indicator = false, then value must equal zero. 3. If EmployerGroupStatus = NSL and Employer Conditions.Nominated Single Lodger For Full Period.Indicator = true, then value must be between 1 and 500 4. If EmployerGroupStatus = DGE and Payroll Tax.Deduction.Threshold Claimed.Indicator = true, then value must be between 1 and 500	1. MIG 2. MIG 3. MIG 4. MIG	1. NSW.OSR.PRTAR.000040 2. NSW.OSR.PRTAR.000043 3. NSW.OSR.PRTAR.000041 4. NSW.OSR.PRTAR.000041
7.	Remuneration.WagesandSalaries.Payments.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar	1. MIG	1. NSW.OSR.PRTAR.000044
8.	FringeBenefitsTax.Type2GrossedUp.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar	1. MIG	1. NSW.OSR.PRTAR.000045
9.	Remuneration.EmploymentAllowances.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar	1. MIG	1. NSW.OSR.PRTAR.000046

Context – Split Rate and Part Period context require the same data element set.				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Message Code
10.	SuperannuationContribution.EmployerContributions.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar	1. MIG	1. NSW.OSR.PRTAR.000047
11.	Remuneration.WagesAndSalaries.ContractorsAndConsultantsPayments.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar	1. MIG	1. NSW.OSR.PRTAR.000048
12.	Remuneration.EmploymentTermination.Payments.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar	1. MIG	1. NSW.OSR.PRTAR.000049
13.	Remuneration.WagesAndSalaries.ApprenticesAndTrainees.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar 2. If EmploymentConditions.ApprenticesAndTrainees.Indicator equals true, than at least one split rate or part period context must contain a value greater than zero. 3. If EmploymentConditions.ApprenticesAndTrainees.Indicator equals false, than value must be equal to zero.	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTAR.000050 2. NSW.OSR.PRTAR.000050 3. NSW.OSR.PRTAR.000073
14.	Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar 2. If EmployerConditions.EmploysInOtherStates.Indicator equals true, at least one split rate or part period context must contain a value greater than zero. 3. If EmployerConditions.EmploysInOtherStates.Indicator equals false, than value must be equal to zero 4. If EmployerGroupStatus = NSL, then the value must equal the sum of all Group Member Details:	1. MIG 2. MIG 3. MIG 4. MIG	1. NSW.OSR.PRTAR.000051 2. NSW.OSR.PRTAR.000051 3. NSW.OSR.PRTAR.000074 4. NSW.OSR.PRTAR.000075

Context – Split Rate and Part Period context require the same data element set.				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Message Code
		Remuneration.WagesAndSalaries.TaxableInterstateOtherGroupMembersTotal.Amount.		
15.	Remuneration.WagesAndSalaries.TaxableStateWithoutApprenticesAndTrainees.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar 2. Remuneration.Wages And Salaries.Taxable State Total.Amount = SUM (Remuneration.Wages and Salaries.Payments.Amount, Fringe Benefits Tax.Type 2 Grossed Up.Amount, Remuneration.Employment Allowances.Amount, Superannuation Contribution.Employer Contributions.Amount, Remuneration.Wages And Salaries.Contractors And Consultants Payments.Amount, Remuneration.Employment Termination.Payments.Amount)	1. MIG 2. MIG	1. NSW.OSR.PRTAR.000052 2. NSW.OSR.PRTAR.000052
16.	Remuneration.WagesAndSalaries.TaxableStateWithApprenticesAndTrainees.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar 2. Remuneration.Wages And Salaries.Taxable State Total.Amount = SUM (Remuneration.Wages and Salaries.Payments.Amount, Fringe Benefits Tax.Type 2 Grossed Up.Amount, Remuneration.Employment Allowances.Amount, Superannuation Contribution.Employer Contributions.Amount, Remuneration.Wages And Salaries.Contractors And Consultants Payments.Amount, Remuneration.Employment Termination.Payments.Amount, Remuneration.Wages And Salaries.Apprentices And Trainees.Amount) 3. If EmployerGroupStatus = NSL, then the value must equal the sum of all Group Member Details: Remuneration.WagesAndSalaries.TaxableStateOtherGroupMembersTotal.Amount.	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTAR.000053 2. NSW.OSR.PRTAR.000053 3. NSW.OSR.PRTAR.000093

Context – Split Rate and Part Period context require the same data element set.				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Message Code
		ersTotal.Amount.		
17.	Remuneration.WagesAndSalaries.TaxableStateOtherGroupMembersTotal.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar 2. If EmployerGroupStatus = NGE, GA, SLM, NSL or GE, then value must equal zero 3. If EmployerGroupStatus = DGE and PayrollTax.Deduction.ThresholdClaimed.Indicator equals true, then the value must equal the sum of all Group Member Details: Remuneration.WagesAndSalaries.TaxableStateOtherGroupMembersTotal.Amount.	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTAR.000054 2. NSW.OSR.PRTAR.000054 3. NSW.OSR.PRTAR.000055
18.	Remuneration.WagesAndSalaries.TaxableInterstateOtherGroupMembersTotal.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar 2. If EmployerGroupStatus = NGE, GA, SLM, NSL or GE, then value must equal zero 3. If EmployerGroupStatus = DGE and PayrollTax.Deduction.ThresholdClaimed.Indicator equals true, then the value must equal the sum of all Group Member Details: Remuneration.WagesAndSalaries.TaxableInterstateOtherGroupMembersTotal.Amount.	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTAR.000056 2. NSW.OSR.PRTAR.000056 3. NSW.OSR.PRTAR.000057
19.	Remuneration.WagesAndSalaries.TaxableStateAndInterstateTotal.Amount	1. Mandatory, value must be greater than or equal to zero and rounded to the nearest Whole Dollar 2. Remuneration.Wages And Salaries.Taxable State And Interstate Total.Amount = SUM (Remuneration.Wages And Salaries.Taxable State Total.Amount, Remuneration.Wages And Salaries.Taxable	1. MIG 2. MIG	1. NSW.OSR.PRTAR.000059 2. NSW.OSR.PRTAR.000059

Context – Split Rate and Part Period context require the same data element set.				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Message Code
		Interstate Total.Amount, Remuneration.Wages And Salaries.Taxable State Other Group Members Total.Amount, Remuneration.Wages And Salaries.Taxable Interstate Other Group Members Total.Amount)		
20.	PayrollTax.LiableDays.Count	1. Mandatory, non editable	1. Agency	1. NSW.OSR.PRTAR.000060
21.	PayrollTax.Deduction.ThresholdEntitlementWithApprenticesAndTrainees.Amount	1. Mandatory, non editable	1. Agency	1. NSW.OSR.PRTAR.000061
22.	PayrollTax.TaxableCalculated.Amount	1. Mandatory, non editable	1. Agency	1. NSW.OSR.PRTAR.000062
23.	PayrollTax.LiabilityWithApprenticesandTrainees.Amount	1. Mandatory, non editable	1. Agency	1. NSW.OSR.PRTAR.000063
24.	PayrollTax.Deduction.ThresholdFairness.Amount	1. Mandatory, non editable	1. Agency	1. NSW.OSR.PRTAR.000064
25.	PayrollTax.AssessedLiabilityLessApprenticeandTraineeOffset.Amount	1. Mandatory, non editable	1. Agency	1. NSW.OSR.PRTAR.000065
26.	PayrollTax.PayableTaxCalculatedLessApprenticesAndTrainees.Amount	1. Mandatory, non editable	1. Agency	1. NSW.OSR.PRTAR.000066

Context – Group Member Details SLM GE				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Message Code
1.	EmployerConditions.GroupMember.EmploysInterstateOnly.Indicator	1. Mandatory, a 'true' or 'false' value must be selected.	1. MIG	1. NSW.OSR.PRTAR.000067
2.	Remuneration.WagesAndSalaries.TaxableStateOtherGroupMembersTotal.Amount	1. Mandatory, value must be greater than or equal to zero. 2. If EmployerConditions.GroupMember.EmploysInterstateOnly.Indicator = true, then value must equal zero.	1. MIG 2. MIG	1. NSW.OSR.PRTAR.000068 2. NSW.OSR.PRTAR.000092
3.	Remuneration.WagesAndSalaries.TaxableInterstateOtherGroupMembersTotal.Amount	1. Mandatory, value must be greater than or equal to zero.	1. MIG	1. NSW.OSR.PRTAR.000069
4.	PeriodDetails(Tuple:oneonly)			
4.1.	Period.Type.Code	1. Mandatory, set to "GroupMember"	1. NA	1. NA
4.2.	Period.Start.Date	1. Mandatory, date can not be greater than the 30 th June of the current financial year	1. MIG	1. NSW.OSR.PRTAR.000070
4.3.	Period.End.Date	1. Optional, date can not be less than the period.start.date or greater than the 30th June of the current financial year	1. MIG	1. NSW.OSR.PRTAR.000071

Context – Group Member Details DGE				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Message Code
1.	OrganisationName(tuple:oneonly)			
1.1.	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory, set to 'MN'	1. NA	1. NA
1.2.	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory.	1. MIG	1. NSW.OSR.PRTAR.000072

5.3.2 Lodge Annual Return Response Message

5.3.2.1 Discoverable Taxonomy Set References

Schema	ptarnsw.0001.lodge.response.02.01.report.xsd
Linkbases	ptarnsw.0001.lodge.response.02.01.defLink.xml
	ptarnsw.0001.lodge.response.02.01.labLinkInfoCls.xml
	ptarnsw.0001.lodge.response.02.01.presLink.xml
	ptarnsw.0001.lodge.response.02.01.refLink.xml
Example Instance	ptarnsw.0001.lodge.response.02.01.sample.instance1.xml ptarnsw.0001.lodge.response.02.01.sample.instance2.xml ptarnsw.0001.lodge.response.02.01.sample.instance3.xml

5.3.2.2 Standard Business Document Header - Content

The Web Services Implementation Guide (WIG) specifies the content of the Standard Business Document Header (SBDH). The following table provides additional information in relation to specific SBDH data element to what is specified within the WIG.

Attribute Name	Optionality	Rules / Values
sbdm:Message.Type.Text	Mandatory	Value must be "ptarnsw.0001.lodge.response"
Business Document Government Generated Identifier text	Mandatory	Agency unique identifier populated for each request.
Lodgement Receipt Identifier	Optional	Agency unique identifier populated on successful request.

5.3.2.3 Standard Business Document Body - Content

5.3.2.3.1 XBRL Context

The Lodge Response message requires the following Context specification – see section 4 for details:

Context Spec	Hypercube Name	Associated Dimensions	Segment	Instructions / Rules
Reporting Party	ReportingPartyNSW	ReportPartyType, AustralianStatesTerritoriesAnd OffShoreAreas		1. Dates and cardinality will be the same as the submitted Lodge Request message.

5.3.2.3.2 Business Document Instance

The following table contains the facts returned within the response lodge instance document to ensure that the following table is interpreted correctly please Refer to Appendix A for a detailed description of each column.

Context - ReportingParty		
Seq No.	XBRL Fact	Instructions / Rules
1.	PayrollTaxPayment(Tuple:zerotoone)	
1.1.	PaymentRecord.AgencyGeneratedReference.Number	1. Optional

APPENDIX A – THE MESSAGE CONTENT TABLE EXPLAINED

This section defines the table structure that **must** be used to define the context, structure, and rules of the data elements contained within the XBRL instance document – referred to as the message content table.

There will be a message content table for each context within the message. The grouping of the data elements in accordance to the context aligns to how the data elements are built into the XBRL taxonomy and this consistent presentation will assist Software Developers.

The message content table uses the following rows and columns:

Context Type (row at top of table): This is the name of the XBRL Context Specification or Context Instance which has been defined early in the MIG document.

Sequence Number: This is a sequential number used to indicate the expected order of the data elements within the instance document and to describe the structure of tuples. Data elements within a tuple are allocated a multilevel number to indicate the expected structure and order of the data elements contained within the tuple. If there are nested tuples then the sequence number goes to next numbering level. The following is an extracts from a message content table which illustrates the sequence numbering and multileveling require to cater for tuples and nested tuples.

Seq No.	XBRL Fact
1.	PaymentMechanism (Tuple: zero to many)
1.1.	PaymentMechanism.PaymentMethod.Code
1.2.	PaymentMechanism.Instruction.Text
1.3.	DirectDebit (tuple zero to one)
1.3.1.	Payment Mechanism.Direct DebitAccount.Identifier
1.3.2.	Payment Mechanism.Direct Debit Name.Text
1.4.	DirectCredit (tuple zero to one)
1.4.1.	Payment Mechanism.Direct CreditAccount.Identifier
1.4.2.	Payment Mechanism.Direct CreditName.Text
1.4.3.	FinancialInstitutionAccount (Tuple One Only)
1.4.3.1.	FinancialInstitutionAccount.BankStateBranch.Number
1.4.3.2.	FinancialInstitutionAccount.FinancialInstitutionAccount.Number
1.4.3.3.	FinancialInstitutionAccount.FinancialInstitutionAccountName.Text
1.4.3.4.	FinancialInstitutionAccount.FinancialInstitutionBranchName.Text

Seq No.	XBRL Fact
1.4.3.5.	FinancialInstitutionAccount.FinancialInstitutionName.Text

XBRL Fact: This is the name of the data element to be reported. For example:

Identifiers.AustralianBusinessNumber.Identifier

Instructions / Rules: This column describes all the instructions / rules applicable to the data element. Each rule needs to be given a sequential number which links the rule to its implementation and message code. Rules would include information such as optionality, presentation criteria and the use of XML attributes such as IsVisible.

Rule Implementation: This column informs Software Developers how the rules specified in the Rules column will be provided.

NOTE: This column is only applicable for request messages and the column will not be present in the table for Response Messages.

There can only be the following options:

XBRL – validation provided via the XBRL schemas and linkbases. Typically rules implemented via XBRL do not need to be specified within the MIG. Only those rules that are considered to provide necessary information to software developers should be defined within the MIG. An example of this is the rules associated with the domain values of a dimension within a context specification.

Schematron ID – for rules that cannot be implemented using XBRL some agencies will provide a schematron implementation of the rule. When schematron is provided then the unique ID used to identify the rule within the schematron file must be provided within the MIG. The following is an example of how this should appear in the column: Schematron ID = VICMIG001

MIG - There will be situations where rules will not be provided to Software Developer in a machine readable format and the description of the rule in the MIG is all that will be provided. In this situation the Software Developer has the choice of either implementing the rule as specified within the MIG or they rely on the agency to validate the data element (the expectation is that the Agency will always test for this rule)

Agency – This rule cannot be implemented by the Software Developer and can only be executed by the agency.

SBR Message Code: All messages returned via the SBR channel will contain a code to uniquely identify the condition that has occurred.

NOTE: This column is only applicable for request messages and the column will not be present in the table for Response Messages.

In order to allow codes to be managed in a distributed fashion, codes will take the following format:

{Jurisdiction}.{Agency}.{Function}.{Id}

represented by the regular expression

([A-Z0-9])+.([A-Z0-9])+.([A-Z0-9])+.([A-Z0-9])+

Initially

Jurisdiction = SBR | CMN | QLD | NSW | ACT | VIC | SA | WA | NT | TAS

Agency = Jurisdiction specific agency code

For CMN (Commonwealth), = ATO, ASIC, APRA, ABS

For SBR = GEN (i.e. SBR wide codes)

For States = OSR of Offices of State Revenue

Function = Agency specific functional area or GEN for agency wide codes

For SBR = GEN or FAULT

Id = function specific identifier (format may vary across agencies).

Examples are shown below;

SBR.GEN.FAULT.TOOMANYINSTANCES

CMN.ATO.TFN.OK

QLD.OSR.PRL.000001

The above structure recognises and caters for the current situation where agency errors are unharmonised, and will need to be passed through to client software.

The expectation is that for each rule identified within the message content table to have a corresponding message code however depending on the rule implementation a message code may not be relevant in which case Not Applicable (N/A) should be inserted into the rules corresponding message code to make this clear to Software Developers. The follow table summaries what must be provided in the message code column in relation to the rules implementation choice.

Rule Implementation	Message Code
Schematron	Message Code needs to be provided against corresponding rule.
XBRL	Message Code not relevant – place N/A against corresponding rule.
MIG	Message Code needs to be provided against corresponding rule. The only exception is if the rule is associated to rendering instruction to the software developer.
Agency	Message Code needs to be provided against corresponding rule.

The expectation is that each agency will populate a message repository with all error, warning and information message that could be returned via the SBR channel. These message will be allocated an SBR message code using the above mentioned code format. The Software Developer would then use the SBR message code provided via the MIG and the message repository to obtain the full details associated with the message.