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| Standard Business Reporting  Australian Taxation Office  Account Role 2017  Business Implementation Guide  Date: 30th April 2018 | |
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# Introduction

## Purpose

The purpose of this document is to provide information that will assist digital service providers in understanding the business context surrounding the account role registration suite:

* View account roles
* Add account roles
* Maintain account roles
* Remove account roles

The services allow users to view and maintain details on the below activity statement registrations as defined throughout the document:

* GST – Goods and Services Tax
* LCT – Luxury Car Tax
* FTC – Fuel Tax Credits
* WET – Wine Equalisation Tax
* PAYGW – Pay as you go Withholding
* DGST – Deferred Goods and Services Tax
* FBTI – Fringe Benefit Tax Instalments
* PAYGI – Pay as you go Instalments
* PAYGI (CGH) – Pay as you go Instalments, Consolidated Group Head

Note: In ATO systems, client details are stored in a hierarchical order (CAR). Registrations are held at the Role level and will be referred to as Roles and/or Role registrations throughout the document.

C – Client Level

A – Account Level

R – Role Level

The document defines interactions with the Australian Taxation Office (ATO) that are available to Tax Practitioners acting on behalf of individuals and non-individuals, Businesses and Business Intermediaries through SBR enabled software ebMS3 platform with a message format of XML. The document also explains any constraints and known issues with the use of these interactions.

The account role registration suite of services provides new functionality and additional enhanced functionality to the existing client update suite of services (CUMAS) in XBRL.

To support this service, the **Client Account List** Service is required. (CLNTACC and CLNTACCSUM)

Additionally, the ATO recommends the use of the CUADDR, CUFI and CUAUTHDCNTCT services to update the client demographic details. This ensures that the contact details for the integrated client account are correct and up to date.

## Audience

The audience for this document is any organisation that will be building any ATO SBR services into their products. Typically this will be software application developers and business analysts.

## Document Context

The Account role registration Business Implementation Guide forms part of the broader suite of documents used by the ATO to describe or interpret how the technical implementation relates back to the business context and process. This document is designed to be read in conjunction with the ATO SBR documentation suite including the:

* Web service/platform information
* ATO SBR Service Registry, and
* Test information eg Conformance suites

See the SBR [high level document](http://www.sbr.gov.au/__data/assets/file/0016/44314/SBR-ATO-Site-and-Document-maps.xlsx) map for the relationship of this document with others in the suite.

## Glossary

This table only contains terms that need specific explanation for this document. Other terminology can be found in the [SBR glossary](http://www.sbr.gov.au/software-developers/developer-tools/glossary), [Common Business Implementation Guide](http://www.sbr.gov.au/__data/assets/file/0019/43264/ATO-Common-Business-Implementation-Guide.docx) and [ATO glossary](https://www.ato.gov.au/Definitions/?anchor=top#top) (QC 16174).

| **Term** | **Definition** |
| --- | --- |
| Activity Statement | AS – A form submitted to the ATO to report taxation obligations. These include PAYGW, GST, FBT etc |
| AS Role | The role type signifying that a client has an obligation to lodge Activity Statements. |
| Deferred Goods and Services Tax (DGST) | When a client imports goods into Australia, the Goods and Services Tax is generally payable to the Australian Customs Service (ACS) at the time of entry. If the client applies and meets all the eligibility criteria, they can participate in the Deferred Goods and Services Tax (DGST) scheme. This scheme allows them to defer the GST on the importation until their next monthly Business Activity Statement (BAS) is lodged. |
| F**ringe Benefits Tax Instalment** | FBTi **– Fringe Benefits Tax (FBT) is paid by the client by means of quarterly instalments Fringe Benefits Tax Instalment (FBTI). The instalments will be dealt with as part of the activity statements utilised for other obligations, for example, Pay As You Go Withholding (PAYGW), Pay As You Go Instalments (PAYGI), Goods and Services Tax (GST).** |
| **Fuel Tax Credit** | FTC **–** Fuel tax credits provide you with a credit for the fuel tax (excise or customs duty) included in the price of fuel. The amount depends on when you acquire the fuel, what fuel you use and the activity you use it in. |
| **Integrated client account** | ICA **-** This will be the account used for activity statement processing. |
| ICAB | **See Integrated client account definition.** |
| ICAB T/B | ICAB trust beneficiary account |
| GST JV | GST joint venture |
| Non-Individual | Non-individual entities include companies, partnerships, trusts, funds and self-managed superannuation funds. |
| PAYGI | Pay As You Go Instalments - This refers to the system of laws and procedures to collect tax by instalments. PAYGI is a system for paying amounts towards an expected end of year income tax liability. |
| PAYGW | Pay As You Go Withholding – This is a system that requires payers to withhold tax from payments made to employees and businesses and pay it to the Comissioner. This amount is then credited to the payee on their income tax return, to aid in their tax liability. |
| WPN | Withholding payer number – this is allocated to clients who have withholding obligations under PAYGW, but do not have an Australian Business Number (ABN). |
| Role start date | The Role start date is used to indicate the start date of the role as advised by the client, in the dd/mm/yyyy format. |
| Effective role start date | The Effective role start date is the first day of the first financial accounting period for the role, in the dd/mm/yyyy format. |
| Effective role end date | The Effective role end date is the date on which the business event occurred to cease the obligation or entitlement, in the dd/mm/yyyy format. |

# What are the account role registration services?

The account role registration suite of services allows tax practitioners, businesses and business intermediaries using SBR-enabled software to search for, view, add and remove activity statement roles.

## Interactions

Below is a list of interactions to be provided through SBR.

| **Interaction** | **Short Description** | **Single** | **Batch** |
| --- | --- | --- | --- |
| *accrole.0001.2017.list* | View basic information for the roles on the Integrated Client Account:   * GST * DGST * FTC * WET * LCT * PAYGW * PAYGI * PAYGI CGH * FBTI | Y | Y |
| View basic information for the roles on the GST Joint Venture Account:   * GST * DGST * FTC * PAYGW * PAYGI * FBTI | Y | Y |
| View basic information for the roles on the ICAB Trust Beneficiary Account:   * PAYGI | Y | Y |
| *accrolesum.0001.2017.list* | View a list of basic information with the ability to filter for current and historical roles on the Integrated Client Account:   * GST * DGST * FTC * WET * LCT * PAYGW * PAYGI * PAYGI CGH * FBTI | Y | Y |
| View a list of basic information with the ability to filter for current and historical roles on the GST Joint Venture Account:   * GST * DGST * FTC * PAYGW * PAYGI * FBTI | Y | Y |
| View a list of basic information with the ability to filter for current and historical roles on the ICAB Trust Beneficiary Account:   * PAYGI | Y | Y |
| *accrole.0001.2017.get* | Retrieve details for selected activity statement roles on the Integrated Client Account:   * GST * FTC * WET * LCT * PAYGW * PAYGI * PAYGI CGH | Y | Y |
| Retrieve details for selected activity statement roles on the GST Joint Venture Account:   * GST * FTC * PAYGW * PAYGI | Y | Y |
| Retrieve details for selected activity statement roles on the on the ICAB Trust Beneficiary Account:   * PAYGI | Y | Y |
| *accrole.0001.2017.submit* | Add the below activity statement roles on the Integrated Client Account:   * GST * LCT * WET * FTC * PAYGW * PAYGI | Y | Y |
| *accrole.0001.2017.validateupdate* | Allows validation before maintaining details for the selected activity statement roles on the Integrated Client Account:   * GST * LCT * WET * FTC * PAYGW * PAYGI | Y | Y |
| *accrole.0001.2017.update* | Maintain details for the selected activity statement roles on the Integrated Client Account:   * GST * LCT * WET * FTC * PAYGW * PAYGI | Y | Y |
| *accrole.0001.2017.validatecancel* | Allows validation before removing the below activity statement roles on the Integrated Client Account:   * GST * LCT * WET * FTC * PAYGW * PAYGI | Y | Y |
| *accrole.0001.2017.cancel* | Remove the below activity statement roles on the Integrated Client Account:   * GST * LCT * WET * FTC * PAYGW * PAYGI | Y | Y |
| *clntacc.0001.2017.list* | View client account details for tax and superannuation accounts, including ANZSIC code and due and payable amounts. The interest amount for the account can be forecast to a future date where applicable. | Y | Y |
| *clntaccsum.0001.2017.list* | View client account details for tax and superannuation accounts, including ANZSIC code and payment plan ID. | Y | Y |

Table 1: Interactions available for account role registration services

## Service Orchestration

### Add an account role

|  |  |  |
| --- | --- | --- |
| List client account roles | Client, Intermediary or Tax/BAS Agent | SBR service interaction |
| Client Account List services  (CLNTACC.list or CLNTACCSUM.list)  Review a list of my/my client’s accounts  Account Role List services  (ACCROLE.list or ACCROLESUM.list)  Review a list of roles on my/my client’s account  Account Role Submit (ACCROLE.submit)  Add a new role to my/my client’s account |  |
| View current account roles |  |  |
| Add a new role to the account |  |  |

Figure 1: SBR interactions (relationship between the services) process

Table 2: Add account role service orchestration

|  | **Interaction** | **Mandatory** | **Service Orchestration** |
| --- | --- | --- | --- |
| 1 | Client Account List services  (CLNTACC.list or CLNTACCSUM.list) | No | Account ID or Account Sequence number of the Integrated Client Account (ICACC) can be obtained from either of the client account list services |
| 2 | Account Role List services  (ACCROLE.list or ACCROLESUM.list) | No | The list of existing account roles for the specified ICACC account can be reviewed. |
| 3 | Account Role Submit (ACCROLE.submit) | Yes | The account ID or account sequence number must be specified. |

### Retrieve and update an account role

|  |  |  |
| --- | --- | --- |
| List client accounts | Client, Intermediary or Tax/BAS Agent | SBR service interaction |
|  |  |
| List client account roles |  |  |
| Retrieve account role details |  |  |
| Update account role |  |  |

Account Role list services

(ACCROLE.list or ACCROLESUM.list)

Review a list of my/my client’s account roles

Account Role Update (ACCROLE.ValidateUpdate)

Validate account role update request

Get Account Role detail (ACCROLE.get)

Retrieve my/my client’s account role details

Account Role Update (ACCROLE.Update)

Update my/my client’s account role

Client Account list services

(CLNTACC.list or CLNTACCSUM.list)

Review a list of my/my client’s accounts

Figure 2: SBR interactions (relationship between the services) process

|  | **Interaction** | **Mandatory** | **Service Orchestration** |
| --- | --- | --- | --- |
| 1 | Client Account list services  (CLNTACC.list or CLNTACCSUM.list) | No | Account ID or Account Sequence Number of the Integrated Client Account (ICACC) can be obtained from either of the client account list services |
| 2 | Account Role list services  (ACCROLE.list or ACCROLESUM.list) | No | The list of existing account roles for the specified ICACC account can be reviewed |
| 3 | Get Account Role detail (ACCROLE.get) | No | The account ID or account sequence number must be specified. |
| 4 | Account Role Update (ACCROLE.ValidateUpdate) | No | The validate service action may be used to verify the proposed change |
| 5 | Account Role Update (ACCROLE.Update) | Yes | The account ID or account sequence number, and the role type must be specified. |

Table 3: Retrieve and update account role service orchestration

### Cancel an account role

|  |  |  |
| --- | --- | --- |
| List client accounts | Account Role list services  (ACCROLE.list or ACCROLESUM.list)  Review a list of my/my client’s account roles  Account Role Validate Cancel (ACCROLE.ValidateCancel)  Validate account role cancel request  Get Account Role detail (ACCROLE.get)  Retrieve my/my client’s account role details  Account Role Cancel (ACCROLE.Cancel)  Cancel my/my client’s account role  Client Account list services  (CLNTACC.list or CLNTACCSUM.list)  Review a list of my/my client’s accounts  Client, Intermediary or Tax/BAS Agent | SBR service interaction |
|  |  |
| List client account roles |  |  |
| Retrieve account role details |  |  |
| Cancel account role |  |  |

Figure 3: SBR interactions (relationship between the services) process

|  | **Interaction** | **Mandatory** | **Service Orchestration** |
| --- | --- | --- | --- |
| 1 | Client Account List services  (CLNTACC.list or CLNTACCSUM.list) | No | Account ID or Account Sequence number of the Integrated Client Account (ICACC) can be obtained from either of the client account list services |
| 2 | Account Role List services  (ACCROLE.list or ACCROLESUM.list) | No | The list of existing account roles for the specified ICACC account can be reviewed |
| 3 | Get Account role detail (ACCROLE.get) | No | The account ID or Account Sequence Number must be specified. |
| 4 | Account role Cancel (ACCROLE.ValidateCancel) | No | The validate service action may be used to verify the proposed change |
| 5 | Account role Cancel (ACCROLE.Cancel) | Yes | The account ID or Account Sequence Number, and the role type must be specified. |

Table 4: Cancel account role service orchestration

## Generic Criteria

### Viewing current and historical information

For most circumstances a client would only need to view current role information, however, some clients will need to view historic information (information related to an end dated/cancelled role). For example, to determine the start/end dates and a lodgement cycle of a previous role registration.

The *clntacc.0001.2017.list and clntaccsum.0001.2017.list* service will enable the user to view the current ANZSIC code recorded on the client’s Integrated Client and GST Joint Venture account.

The ANZSIC code may be used to determine the eligibility when adding, maintaining and removing roles. For example, if the ANZSIC code identifies the client as a taxi driver, the client will be ineligible to request to report GST annually – see [GST annual lodgement cycle information](#GSTAnnualLodgementCycle).

Updates to the ANZSIC code cannot be completed via this service, the update is required to be completed in the ABR.

### Hierarchy

There are certain hierarchies that must be adhered to when a request to add or maintain a role is received. The hierarchy provides the sequential order that a request must go through to be validated. The different hierarchies can be seen below.

**Hierarchy of details for adding or maintaining GST**

When adding or maintaining a GST role the system will validate the turnover, lodgement cycle, reporting method and accounting method against each other in the specified order (refer to figure 4) to ensure the request meets the eligibility rules and the hierarchy.

Figure 4: Hierarchy for adding or maintaining GST

**Hierarchy of details for adding or maintaining PAYGW**

When adding or maintaining a PAYGW role the system will validate the annual withholding amount and lodgement cycle against each other in the specified order (refer to figure 5) to ensure the request meets the eligibility rules and hierarchy.

Figure 5: Hierarchy for adding or maintaining PAYGW

**Hierarchy of details for maintaining PAYGI**

When maintaining a PAYGI role the system will validate the lodgement cycle and reporting method against each other in the specified order (refer to figure 6) to ensure the request meets the eligibility rules and hierarchy.

Figure 6: Hierarchy for maintaining PAYGI

## View account role registrations (accrole.0001.2017.list, accrolesum.0001.2017.list, accrole.0001.2017.get)

The view account role registration service allows tax practitioners, businesses or business intermediaries to view details for activity statement roles.

### Details for the service

There are three possible account types where activity statement reporting may be required. These are:

* Integrated Client account
* GST Joint Venture account
* ICAB Trust Beneficiary account

A client may have multiple accounts of the same type, which can be identified by the account sequence number.

Digital service providers can tailor a view of role registration details by way of customised filters, such as:

* Role type
* Current details
* Current and Historical (all) details
* Account ID/Sequence Number

For each role, the service returns both a ‘role start date’ and an ‘effective role start date’. The ‘role start date’ refers to the initial registration date of the role. The ‘effective role start date’ refers to the date of effect for either the original registration (if no changes have been made) or when maintenance occurred to the role, e.g. an update to lodgement cycle. ‘Effective role start date’ is generally the first day of a reporting period for the role.

The information returned in the list service is applicable to all roles, whereas information returned in the get service is specific to the role type requested. The get service will provide visibility of role details that can be maintained, allowing clients to easily identify where details may need to be updated.

### Specific fields appearing for PAYG Instalment roles

Depending on the client’s lodgement cycle, they will be provided with 4 quarterly or 12 monthly instalment periods.

***Note:*** *client’s who are on an annual lodgement cycle will not need this information.*

**Rules surrounding which fields will be populated for PAYGI and PAYGI CGH roles**

Details for PAYGI and PAYGI CGH roles are held on an electronic form known as the IE (Instalment Eligibility) form. The IE forms allows the ATO to determine a client’s eligibility for PAYGI and provides detailed information about the relevant dates, instalment amounts/rates and calculations. It will also register or cancel the PAYGI role if required.

Those with a **quarterly lodgement cycle** (amount or rate) will have the quarter start & end date displayed for those quarters that display information for the instalment period (note that the IE form will populate the start and end dates even if the client is not in PAYGI at that time, however, no other fields for this quarter are populated)

Those with a **monthly lodgement cycle** will have the month start & end date displayed.

The varied instalment rate will only be populated if the client is paying by rate and **has varied that rate**

The varied instalment amount will only be populated if the client is paying by amount and **has varied that amount.**

Note: GDP adjusted notional tax is irrelevant to the calculation when a client is paying by rate (quarterly or monthly). Therefore this could be excluded from the information provided to rate payers.

**Commissioner’s instalment rate calculated field**

The Commissioner’s instalment rate calculated field is the instalment rate as calculated by the Commissioner that is applicable to the current instalment period.

For those who pay using the rate method, this rate is used to calculate the instalment amount payable by multiplying instalment income for the instalment period by the rate.

For those who pay by the amount method, this calculation is not required, the client can simply pay the commissioner’s instalment amount, or vary where appropriate.

### Superannuation roles

The role list services also includes superannuation role details. The role details for the Superannuation, USM superannuation and USI accounts are not required when presenting a view of the activity statement role details.

The intention of the superannuation role details will be covered in the Client Account 2017 business implementation guide.

## Add account role registrations (accrole.0001.2017.submit)

The add account role registration service will allow a tax practitioner, business or business intermediary to add activity statement roles.

### Details for the service

The following Integrated Client account roles are available for this service:

* GST
* LCT
* FTC
* WET
* PAYGW
* PAYGI

**Adding a role for a prior period**

When adding a role for a prior period, activity statements will be automatically generated for the prior period(s). These statements will usually be generated on the first Monday of each month.

**Role start date vs Effective role start date**

When adding a role a user will be required to input one date, the Role start date, in the request and will be provided with two dates in the response, the Role start date and the Effective role start date.

Example: The user requests to add a GST role with a quarterly lodgment cycle on the 1st August. The Role start date in the response will be shown as 1st August whereas the Effective start date in the response will be shown as 1st July. This is because the need for the GST role began on the 1st August and start of the active quarterly period is the 1st July.

**Rules and recommendations**

Eligibility and requirements for adding a role are also available on ato.gov.au.

[Registering for GST](https://www.ato.gov.au/Business/GST/Registering-for-GST/) (QC 22412)

[Registering for LCT](https://www.ato.gov.au/business/luxury-car-tax/registering/) (QC 22111)

[Registering for WET](https://www.ato.gov.au/business/wine-equalisation-tax/registering-for-wet/) (QC 22765)

[Registering for FTC](https://www.ato.gov.au/business/registration/work-out-which-registrations-you-need/taxation-registrations/fuel-tax-credits/) (QC 31795)

[Registering for PAYGW](https://www.ato.gov.au/business/registration/work-out-which-registrations-you-need/taxation-registrations/pay-as-you-go-withholding/) (QC 31790)

[Registering for PAYGI](https://www.ato.gov.au/general/payg-instalments/who-needs-to-pay-payg-instalments/) (QC 45455)

### Details specific to GST roles

When adding a GST role, the options relating to the following fields can be found at [table 5](#ReportingMethod).

* Accounting Method
* Lodgement Cycle preference
* Reporting Method

**Rules and recommendations specific to GST roles**

There are restrictions in the current service to prevent entities that are part of a group from maintaining a role.

Adding a GST role where the client’s turnover is above $20 million requires the client to lodge their activity statements monthly by electronic channels.

Before registering for GST it is important that related email and Financial Institution Account details are up to date and current.

Where details require updating, the Client Update Address service (cuaddr.0003.2016) and Financial Institution Account Details service (cufi.0003.2016) from the client demographics suite of services can be used to achieve this. Incorrect or no email/financial institution details can lead to delays in Business Activity Statement processing following the GST registration.

**Accounting method**

Where a client wants to choose or maintain their accounting method, the services will define the eligibility based on the below attributes;

**Cash**

A client is eligible to account on a cash basis where they are:

* A small business with an annual total turnover, including the turnover of the related entities of less than $10 million, or
* Not operating a business but carrying on an enterprise with an annual GST turnover of $10 million or less, or
* Account on a cash basis for income tax purposes, and are eligible to do this
* A charity
* A trustee of a charitable fund
* A gift deductible entity
* A Government school
* Have written approval from the Commissioner to account on a cash basis regardless of turnover

**Non-Cash (Accruals)**

If the entity is not eligible to account for GST on a cash basis, they must account on a non-cash (accruals) basis.

Even if the client is eligible to account for GST on a cash basis they can choose to account for GST on a non-cash (accruals) basis.

**Lodgement cycle**

When adding a GST role, an entity can request their preferred lodgement cycle within eligibility guidelines, however, following validation the actual lodgement cycle will be determined by business rules and will be shown as part of a successful response message.

**Reporting method**

This is not selected by the user during the add process. The ATO will determine the reporting method when creating the role record. The reporting method can then be viewed by using the accrole.0001.2017.get interaction and changed using the accrole.0001.2017.update interaction if required.

The table below shows the valid combinations of Turnover, Accounting Method, Cycle Option and Reporting Method. Where more than one value is shown (e.g. Simpler/Full Reporting) the first is what is set at registration, the second what it can be changed to if required.

| **Turnover** | **Accounting Method** | **Cycle Option** | **Reporting Method** |
| --- | --- | --- | --- |
| $0 - $74,999 and | Cash or | Monthly | Simpler/Full Reporting |
| $0 – $149,999 for NFP | Accruals | Quarterly | Simpler/Full Reporting |
|  |  | Annual | Simpler |
|  |  |  |  |
| $75K - $9,999,999  $150K - $9,999,999 | Cash or | Monthly | Simpler/Full Reporting |
|  | Accruals | Quarterly | Simpler/Full Reporting |
|  |  |  |  |
| $10M - $19,999,999 | Accruals | Monthly | Full Reporting |
|  |  | Quarterly | Full Reporting |
|  |  |  |  |
| Over $20M | Accruals | Monthly | Full Reporting |

Table 5: Valid GST role detail combinations.

### Rules and recommendations specific to LCT, WET and FTC roles

To register for LCT, WET and/or FTC the client must already be registered for GST. Although FTC does not always require an ABN and GST, for this service you will only be able to add the role with an active ABN and GST role. Where registration for FTC outside of GST is required the client will need to contact the ATO.

### Rules and recommendations for PAYGW roles

The PAYGW lodgement cycle will be determined from the estimated annual PAYGW amount

| **Annual Withholding Amount** | **Cycle Option** |
| --- | --- |
| < $25,000 | Monthly |
|  | Quarterly |
|  |  |
| ≥ $25,000 and ≤ $1 million | Monthly |
|  |  |
| > $1 million | Large Reporter |

Table 6: PAYGW withholding amounts and cycles

**WPN**

The service will provide the ability to add a PAYGW role where the client does not have an active ABN.

Where this occurs, a Withholder Payer Number (WPN) will be generated. To retrieve the WPN the user will need to use the accrole.0001.2017.get interaction.

### Details specific to PAYGI roles

When manually entering PAYGI the only options available are a lodgement cycle of ‘quarterly’ and a reporting method of ‘amount’.

It is recommended that an informational message be provided to the user to advise:

* ‘You will remain in PAYGI until you elect to manually exit’.

**PAYGI role start date**

The start date will be dependant on whether the current quarter activity statement has been generated. For example if the quarterly activity statement has generated the start date will be the 1st day of the next quarter. If the activity statement has not generated the start date will be the 1st day of the current quarter.

The generation dates for activity statements can be viewed at [ato.gov.au.](https://www.ato.gov.au/business/business-activity-statements-(bas)/in-detail/activity-statement-generate-dates/) (QC 21500)

**Rules and recommendations for PAYGI roles**

To add a PAYGI role an individual or non-individual entity is not required to be registered for GST or have an active ABN.

The *clntacc.0001.2017.list* and *clntaccsum.0001.2017.list* interactions can be used to view a client’s ANZSIC code. This functionality has been included within this service as there are restrictions for what a client can add or maintain where certain ANZSIC codes exist

Companies and Superannuation entities with the below ANZSIC codes will be unable to manually enter PAYGI :

* 99020 - overseas ships freight
* 99040 - non-resident insurance company
* 99050 - insurance and re-insurance with a non-resident
* 99070 - control of non-resident’s money
* 99993 - proforma - no industry question

There is a period for PAYGI, generally between 13/06 and 01/07, each year to allow for annual maintenance. The user will be unable to add, maintain or remove PAYGI roles during this period.

## Maintain account role registrations (accrole.0001.2017.validateupdate, accrole.0001.2017.update)

The maintain account role registration service allows tax practitioners, businesses and business intermediaries to maintain activity statement roles.

### Details for the service

The following roles are available for this service:

Integrated Client account roles:

* GST
* LCT
* WET
* FTC
* PAYGW
* PAYGI

**Rules and recommendations**

When using this service it is recommended that the *accrole.0001.2017.get* interaction is used to verify the current details held with the ATO. The user can then determine whether any updates are required.

There are restrictions in the current service to prevent entities that are part of a group from maintaining a role.

### Details specific to GST roles

This service will enable the user to maintain the following GST role details:

* Estimated turnover
* Lodgement cycle
* Reporting method
* Accounting method

**Rules and recommendations for GST roles**

**Turnover**

The GST turnover of an entity is the total value of goods and services supplied. This is subject to self-assessment, and as such, the ATO will accept a client’s request to update without further validation of the turnover amount. Validation will still need to occur for the other elements of the GST role to ensure the hierarchy is adhered to.

**Lodgement Cycle**

The lodgement cycle is the frequency in which a client is required to lodge their activity statements which have GST labels to report on. The GST lodgement cycle is able to be updated if an entity satisfies the eligibility criteria. An entity can request the date when they want the lodgement cycle change to be effective from, however, the actual effective date will be determined by business rules.

**Note:** Any update to the GST lodgement cycle will result in an update of the lodgement cycle for WET, LCT and FTC.

**Monthly lodgement cycle**

Clients are required to report monthly when the following criteria are met:

* Their GST turnover is $20 million or more
* They are registered for deferred GST, or
* Their business will be conducted in Australia for less than three months.

A client can request a cycle change from Monthly provided they meet the following criteria:

* the entity is not required to use Monthly reporting; and;
* the entity has used Monthly reporting for at least 12 months.

**Annual lodgement cycle**

Businesses with a projected annual turnover of less than $75,000 (or less than $150,000 if the entity is a non-profit body) can elect to use the GST annual reporting option which allows businesses to calculate and pay or claim annually. Some businesses are not eligible even if they meet these thresholds. These include:

* Businesses that must register for GST, such as taxi drivers.
* Businesses that have elected to use instalment amounts.
* Businesses using the deferred GST scheme.

Entities with the below ANZSIC code can not elect annual reporting even if they meet the eligibility criteria:

* 52991 - taxi driving services
* 46239 - uber
* 52999 - chauffeur

**Reporting method**

Eligibility for GST reporting methods is determined by business rules. The reporting method serves to advise how a client needs to complete their activity statement.

**Simpler BAS – new legislation**

From 1 July 2017, Simpler BAS is the default reporting method for small businesses with a GST turnover of less than $10 million. Further information can be found at the link below.

[Simpler BAS introduction](https://www.ato.gov.au/business/business-activity-statements-(bas)/goods-and-services-tax-(gst)/simpler-bas/) (QC 48878)

**Instalments**

The client will be offered instalments in the first quarter they are eligible. Once chosen the entity must continue to use this option for the full financial year.

Where a user requests to opt in to GST instalments and the request is made after the acceptable due date of 30 November, the request will be rejected and the ATO recommends that guidance is provided to the user advising of the correct timeframe to request to opt in (between 1 July and 30 November).

**Accounting method**

The GST accounting method determines which activity statement period GST payments and credits are recorded. Examples:

* Cash method: client must report and pay the GST in the BAS period they have received payment for a sale
* Accruals method: client must account for GST payable in the BAS period the invoice for sale is issued or where any part payment was made, whichever occurs first.

### Details specific to LCT, WET & FTC roles

This service will enable the user to maintain the additional role details for LCT, WET and FTC roles. These additional details provide the ATO with information about the client’s activity and licensing requirements. The details differ for each role type.

The service will not allow an update to the WET, LCT or FTC lodgement cycles in isolation. The cycles for these are updated via GST role.

### Details specific to PAYGW roles

This service will enable the user to maintain the following PAYGW role details:

* Estimated annual withholding amount
* Lodgement cycle
* Number of employees
* Are you a working holiday maker employer

**Estimated annual withholding amount**

The PAYGW estimated annual withholding amount is the amount the client has estimated they will need to withhold from any payments made to payees. This is subject to self-assessment, and as such, the ATO will accept a client’s request to update without further validation of the annual withholding amount.

**Annual PAYGW amount and large reporter**

The maintain account service cannot be used to downgrade a client’s estimated withholding amount from greater than $1M to amounts less than $1M. Any client seeking a downgrade would need to contact the ATO directly.

A client who has an active PAYGW role but is not currently registered as a large reporter (see [table 7](#PAYGWLarge)) can only move to large by contacting the ATO.

Where the client needs to contact us for these types of requests, the below link will advise the contact details to be used:

[Requesting a change to PAYGW](https://www.ato.gov.au/business/payg-withholding/paying-and-reporting-withheld-amounts/changing-a-withholding-cycle/) (QC 17220)

**Lodgement cycle**

The lodgement cycle is the frequency in which a client is required to lodge their activity statements which have PAYGW labels to report on. The PAYGW lodgement cycle is able to be updated if an entity satisfies eligibility criteria. An entity can request the date when they want the lodgement cycle change to be effective from, however, the actual effective date will be determined by business rules.

As per the PAYGW hierarchy, the lodgement cycle will need to be validated against the withholding amount. The below table shows which cycle a client is eligible for based on their annual withholding amount.

| **Annual Withholding Amount** | **Cycle Option** |
| --- | --- |
| < $25,000 | Monthly |
|  | Quarterly |
|  |  |
| ≥ $25,000 and ≤ $1 million | Monthly |
|  |  |
| > $1 million | Large Reporter |

Table 7: PAYGW withholding amount and cycle option

**Number of employees**

This is subject to self-assessment, and as such, the ATO will accept a client’s request to update without further validation of the number of employees.

**Are you a working holiday maker employer**

This information identifies the client as an employer of working holiday makers. The service will allow the maintenance of this field from ‘N’ to ‘Y’, however it will restrict maintenance where the field is already set to ‘Y’. This is because once it is in place, it is intended to continue until the end of the PAYGW role.

### Details specific to PAYGI roles

This service will enable the user to maintain the following PAYGI role details:

* Lodgement cycle
* Reporting method

**Rules and recommendations for PAYGI roles**

**Lodgement cycle**

The lodgement cycle is the frequency in which a client is required to lodge their activity statements which have PAYGI labels to report on.

**Monthly lodgement cycle**

For entities that report PAYGI on a monthly basis this service will not allow the entity to maintain PAYGI details. The monthly basis is determined by the ATO.

**Annual lodgement cycle election**

**Making an annual election**

A client can make an annual election if they meet the following criteria:

* Most recent notional tax at the end of the first quarter of the current financial year, as advised by the ATO, is less than $8,000
* If registered for GST on any account, report and pay GST annually, and not part of an instalment group
* If a partner in a partnership registered for GST on any account, the partnership reports and pays GST annually
* For a company, entity is not:
* Part of an instalment group – [defined below](#ClarificationOfGroup)
* Participant in a GST joint venture, or
* Head company of a consolidated group – [defined below](#ClarificationOfGroup)

Where a client has an existing PAYGI role or they have entered into PAYG instalments at the beginning of their financial year, the election to report annually should be made by the legislative or deferred due date of their first quarterly instalment for their financial year. For non-SAP clients, this date is generally the 28th October and can be extended until 30th November.

However, there is an exception for new entrants. Where a client enters into PAYG instalments part way throughout the year, they can elect an annual reporting method within the first quarter they have entered. Annual elections cannot be processed if entering PAYGI in the 4th quarter (as due date is 21 October).

Once an election has been processed, it is recommended that an informational message be provided to the user to advise:

* ‘the election will remain in place for future years unless they become ineligible or advise that they no longer wish to pay annual instalments’

|  |  |  |  |
| --- | --- | --- | --- |
| **Current Cycle** | **New Cycle** | **Date request made** | **Date of effect** |
| Quarterly | Annual | 01/07 to 30/11 | Beginning of current financial year |
| Quarterly | Annual | 01/12 to 30/06 | Unable to make election. Must be actioned between 01/07 and 30/11 |
| Annual | Quarterly | 01/07 to 30/11 | Beginning of current financial year[[1]](#footnote-1) |
| Annual | Quarterly | 01/12 to 30/06 | Unable to revoke election. Must be made between 01/07 and 30/11 |

Table 8: PAYGI lodgement cycle change date of effect (Non-SAP clients)

**Revoking an annual election**

For the software to allow the annual election to be revoked, it needs to be applied for prior to the legislative due date. For non-SAP clients, this date is generally the 28th October.

When a lodgement cycle request to reduce the frequency of lodgement (i.e. quarterly to annually) is successful and the activity statement (with the previous lodgement cycle) has been generated, the user will be provided with messaging to advise “Not to complete or submit the activity statement”. The ATO will cancel the previous activity statement and generate a new one at a later date.

**Substituted accounting period (SAP) Clients**

SAP clients are clients who can demonstrate a business need that makes 30 June inappropriate or impractical as a balance date and they have therefore been approved to adopt an accounting period being the 12 months ending on some date other than 30 June.

SAP generally only applies in respect of Income Tax and as a result, this information will only impact PAYGI roles.

The PAYGI periods can change for a SAP client depending on what their financial year end is. Those who have a financial year end date in December, March and September have the same quarters as a June balancer, however they will ‘belong’ to a different financial year.

SAP clients may have PAYGI periods that differ from their other activity statement roles (e.g. GST) or a non-SAP PAYGI role, e.g. instalment period start and end dates and the lodgement cycle election legislative due date. There are rules in place to cater for the difference in dates.

Clients requiring SAP consideration for Income Tax will need to approach the ATO directly. They cannot use this service to effect a change.

**Clarification of group rules**

An instalment group is a group of companies controlled by a head company, whereas a consolidated group can include trusts and partnerships as well as companies

Although the legal definition of instalment group and consolidated group may be technically different, in this case they are treated the same.

**Reporting method**

The PAYGI reporting method identifies how the client or ATO calculate the amount payable for PAYGI. The client can choose to report using an amount or rate.

**Amount to Rate and Rate to Amount changes**

In order to be eligible to change the reporting method from amount to rate, the user needs to make the election by the administrative due date of their first quarter. However, where the person enters the PAYGI system part way through a financial year, their 1st quarter may not be quarter 1 of the current financial year.

E.g. They receive a letter from the ATO advising them that they must enter the PAYGI system from 1 January, their first quarter is quarter 3 of the current financial year, so they would need to make the election before 6th of June.

If that same client wants to change their election in a subsequent year, the normal rules would apply. i.e their first quarter would be quarter 1 of the subsequent financial year.

**Quarterly Reporting**

**Option 1 – Instalment Amount**

A client is eligible to use this method if they are:

* An Individual
* A trustee
* A company or superannuation fund with $2 million or less of gross business and investment income, excluding capital gains, on the most recent income tax return
* A company who is eligible to pay PAYG instalments annually, or
* A company of superfund that is a small business entity (currently less than $10million aggregated turnover).

To elect this option, it needs to be maintained by the legislative due date for the financial year. If a client elects to report using option 1 (amount method), the amount method will be their default method next year.

**Option 2 – Instalment Rate**

This option is available to all clients.

To elect to use the rate method, the client must choose this option by the legislative due date for the financial year. If they choose this option, they will receive activity statements and must use this method for the rest of the financial year. This will then be their default method for future years until they elect to change their reporting method again. The change in their reporting method can only be done by the legislative due date of each subsequent financial year.

**Exceptions to updating Reporting method**

* Monthly payers must use the Rate method.
* A Company or Super Fund with a BAII of $2M (or more) must use the Rate method, unless they are eligible to pay PAYGI Annually. If they are eligible to pay annually, they may elect to use the Amount method.
* A Small Business Entity may elect to use the Amount method, regardless of their BAII.
* If a PAYGI client has $1 (or more) Primary Production income or Special Professional income, they will default to pay twice a year (2 Instalment Payer - 2IP). 2IP payers must use the Amount method. If they wish to pay Quarterly, they can elect to do so, but they must then use the Rate method.

## Remove account role registrations (accrole.0001.2017.submit, accrole.0001.2017.validatecancel, accrole.0001.2017.cancel)

The remove account role registration service allows tax practitioners, businesses and business intermediaries to remove activity statement roles.

### Details for the service

The following roles are available for this service:

Integrated Client account roles:

* GST
* LCT
* FTC
* WET
* PAYGW
* PAYGI

**Rules and recommendations**

Prior to removing any of these roles, the ATO recommends that users use the *ldglst.0002.list* or *as.0001.list* to check whether all lodgements are up to date.

Outstanding lodgements dating back until 1 July 2000 can be lodged via *as.0001.lodge*. Once the role has been removed, obligations for any date following the removal can no longer be lodged for the role.

**Date of Effect**

As part of the date validation process, where the date entered or the date of request is not validated, it is recommended that the service provide guidance to the user in regards to a potential cancellation date based on the validation rules below.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Date cancellation request made (*user entered date or default date)*** | **AS Status** | **Is request date (*user entered date or default date)* acceptable?** | **If date is not acceptable can alternative date option be provided to the user for consideration?** | **Validation intent *User through online services*** |  |  |
|  |  |  |  |  |  | |  |  | | --- | --- | | Current  Period  **Month** | Alternative date to be provided to user for consideration | | July | 30 Jun | | Aug | 31 Jul | | Sep | 31 Aug | | Oct | 30 Sep | | Nov | 31 Oct | | Dec | 30 Nov | | Jan | 31 Dec | | Feb | 31 Jan | | Mar | 28 Feb | | Apr | 31 Mar | | May | 30 Apr | | Jun | 31 May | | **Quarterly** |  | | Jul – Sep | 30 Jun | | Oct-Dec | 30 Sep | | Jan – Mar | 31 Dec | | Apr-Jun | 31 Mar | | **Annual** |  | | Jul- Jun | 30 Jun |   \* Alternative Date Table |
| Date entered is a **future date (Request Date > todays date)** | No AS history for current period exists or AS for current period reflect as: GEN DSP, HELD, DISC | **No**  Future date cannot be accepted through online services | **Yes**  Date to be provided:  The period end date of previous reporting period. (i.e. 30,31) \* Refer Alternative Date Table\* | Cannot enter a future date |  |
|  | AS for current period reflects as RCVD, FIN, , CANC | **No**  Future date cannot be accepted through online services | **Yes**  Date to be provided:  Current date | Cannot enter a future date |  |
|  |  |  |  |  |  |
| Date entered is **between the start of the current period and todays date.  (Request Date =< todays date & > 1st day of current reporting period)** | No AS history for current period exists or AS for current period reflect as: GEN DSP, HELD, RCVD,FIN,DISC, CANC | **Yes**  Dates in this range(inclusive) are accepted through online services | N/A | Dates in the current period up until todays date are acceptable |  |
|  |  |  |  |  |  |
| Date entered is **last day of previous reporting period (Request Date = last day of previous reporting period)** | No AS history for current period exists or AS for current period reflect as: GEN DSP, HELD, DISC | **Yes**  Date is accepted through online services | N/A | Where no lodgement exists in current period  a date as the end date of the previous reporting  period are accepted |  |
|  | AS for current period reflects as RCVD, FIN, CANC | **No**  Cannot be undertaken through online services | **Yes**  Date to be provided:  Current date. | Cannot enter a cancellation date in a period prior to current period if the current period has AS lodged. |  |
|  |  |  |  |  |  |
| Date entered is **pre the last day of the previous reporting period.  (Request Date < last day of previous reporting period)** | No AS history for current period exists or AS for current period reflect as: GEN DSP, HELD, DISC | **No**  Dates outside current reporting period cannot be accepted through online service | **Yes**  Date to be provided:  The period end date of previous reporting period (i.e. 30, 31) \*Refer Alternative Date Table | Cannot enter a date prior to current period (prior to end date of previous reporting period) |  |
|  | AS for current period reflect as RCVD, FIN, CANC | **No** –  Cannot be undertaken through online services | **Yes**  Date to be provided:  Current date. | Cannot enter a cancellation date in a period prior to current period if the current period has AS lodged. |  |

Table 9: Date of effect

### Details specific to GST roles

The existence of a deferred GST role is dependant on having an active GST role. Where both of these roles exist, the user will be unable to cancel their GST role via their software. Where the client wants to cancel the Deferred GST role, they should make the request by using the details at this link:

[Deferred GST](https://www.ato.gov.au/Business/GST/In-detail/Rules-for-specific-transactions/International-transactions/Easy-steps-to-the-deferred-GST-scheme/) (QC 17118)

Cancelling the GST role will cancel all of the associated roles including LCT, WET and/or FTC. The service will provide the effective end date for each of the roles and it is recommended that where a user has one or more of these associated roles and is requesting to cancel the GST role, a warning should be displayed to advise the user of the consequences of cancelling GST.

*Example: On cancelling your GST registration, if you have a fuel tax credit (FTC), luxury car tax (LCT) and/or wine equalisation tax (WET) registration they will also been cancelled from the requested date.*

Cancelling a GST role requires the user to provide a date of cancellation, which cannot be a future date, and a reason code for why they are cancelling.

### WET, LCT and FTC specific

If the entity is any of the following they will not be eligible to remove WET, LCT and/or FTC using this service:

* Government Entity
* Client type of GOV
* Type of applicant is Commonwealth (CG), State (SG), Local (LG) or Territory (TG) Government
* If the entity has a relevant insolvency accounting treatment

Cancelling a WET, LCT and/or FTC role requires the user to provide a date of cancellation, which cannot be a future date

### PAYGW specific

If the entity is any of the following they will not be eligible to remove PAYGW using this service:

* Government Entity
* Client type of GOV
* Type of applicant is Commonwealth (CG), State (SG), Local (LG) or Territory (TG) Government
* If the entity has a relevant insolvency accounting treatment

Cancelling a PAYGW role requires the user to provide a date of cancellation, which cannot be a future date.

### PAYGI specific

**Income Tax Return Processing**

Each time a tax return is lodged an instalment eligibility form is automatically created and will enter or exit a client based on that tax return.

Ineligible to manually exit from PAYGI

* Bankrupt or insolvent clients
* High Wealth Indicator
* Consolidated Group
* Any other active role on the same CAC
* Outstanding income tax returns
* Outstanding activity statements
* PAYGI monthly reporters
* Entity is a SMSF

The following rules determine what period the client will be exited from PAYGI in:

| **Cycle** | **Criteria** | **Date of effect of change** |
| --- | --- | --- |
| Quarterly | * the current activity statement has not generated * no instalment income received | Start date of the current quarter |
| * the current activity statement has not generated * instalment income is received | Start date of the current quarter |
| Activity statement has been generated or despatched | Start date of the next quarter |
| Annual | Annual activity statement has not generated | 1 July of current financial year |
| Annual activity statement has generated | 1 July of next financial year |
| Quarterly | Client is deceased | From the quarter after the date of death |
| Annual |

Table 10: PAYGI exit date of effect

**Note:** Where the client’s lodgement cycle is annual and the annual activity statement has generated, the client must be advised that they are still required to lodge and pay their instalment notice when they receive it.

If the instalment rate or amount on the notice does not accurately reflect the client’s expected tax liability for that financial year, they can vary the annual instalment.

# Authorisation

## Intermediary Relationship

The services within SBR identify interactions an intermediary can use on behalf of their clients depending on the activity being undertaken and whether the intermediary has a relationship with the client. That is, an intermediary has the appropriate authorisation for the interaction being performed on behalf of the client recorded in ATO systems.

Note: If the relationship does not exist, the SBR Add/Update Client Relationship interactions of the Client Update services can be used to establish a relationship between the intermediary and the client. See the Client Relationships Business Implementation Guide and Client Relationships ATO SBR Service Registry for further information.

The following requirements must be met to use the account role registration service:

* A tax practitioner has the appropriate authorisation for the interaction being performed on behalf of the taxpayer recorded in ATO systems.
* To use the client update service interaction for income tax purposes, the tax agent must be linked at the whole of client level in ATO systems.
* A business intermediary must be appointed by a business in Access Manager to use the available services on their behalf.

Registered tax agents and BAS agents have authority to access the specific accounts recorded on their client’s record. Registered BAS agents only have authority on the Integrated Client Account (ICAB) and GST Joint Venture account.

## Access Manager

AUSkey and Access Manager are used to manage access and permissions for SBR web services. The initiating parties authorised to use each service and the Access Manager permissions required for a business or intermediary are shown below.

For more information on Access Manager, see the [ATO website](https://www.ato.gov.au/General/Online-services/Access-Manager/) (QC50458)**.** For further information on AUSkey, see the Australian Business Register’s [website](https://abr.gov.au/AUSkey/).

## Initiating Parties

ATO systems will check that the initiating party is allowed to use the interaction that is received through the SBR channel.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Service** | **Interaction** | **Activity** | **Tax Agent** | **Business** | **Business Intermediary** | **BAS Agent** |
| Account Role List | *accrole.0001.2017.list* | Retrieve a list of basic information for current roles | ✓ | ✓ | ✓ | ✓ |
| Account Role Summary | *accrolesum.0001.2017.list* | Retrieve a list of basic information for current and historical roles | ✓ | ✓ | ✓ | ✓ |
| Account Role Get | *accrole.0001.2017.get* | Retrieve a list of current details for selected roles | ✓ | ✓ | ✓ | ✓ |
| Account Role Add | *accrole.0001.2017.submit* | Add a role | ✓ | ✓ | ✓ | ✓ |
| Account Role Maintain | *accrole.0001.2017.update* | Maintain a role | ✓ | ✓ | ✓ | ✓ |
| Account Role Cancel | *accrole.0001.2017.cancel* | Cancel a role | ✓ | ✓ | ✓ | ✓ |
| Client Account List | *clntacc.0001.list* | Retrieve the ANZSIC code, due and payable amounts and interest amounts for the accounts | ✓ | ✓ | ✓ | ✓ |
| Client Account List Summary | *clntaccsum.0001.list* | Retrieve the ANZSIC code and payment plan id for the accounts | ✓ | ✓ | ✓ | ✓ |

Table 11: service permissions

## Permissions

The below table references the SBR service to the relevant permission in Access Manager:

| **Interaction** | **Initiating Party** | **Client Type** | **Access Manager Permission** | **Permission UI label** |
| --- | --- | --- | --- | --- |
| accrole.0001.2017.list | Business | Individuals in business  Non-individuals | [Tax.Roles.View] | Tax Roles View |
| Business Intermediary |
| Tax Agent | Non-Individuals Individuals | [Client.Tax.Roles.View] | Tax Roles View |
| BAS Agent |
| *accrolesum.0001.2017.list* | Business | Individuals in business  Non-individuals | [Tax.Roles.View] | Tax Roles View |
| Business Intermediary |
| Tax Agent | Non-Individuals Individuals | [Client.Tax.Roles.View] | Tax Roles View |
| BAS Agent |
| *accrole.0001.2017.get* | Business | Individuals in business  Non-individuals | [Tax.Roles.View] | Tax Roles View |
| Business Intermediary |
| Tax Agent | Non-Individuals Individuals | [Client.Tax.Roles.View] | Tax Roles View |
| BAS Agent |
| *accrole.0001.2017.submit* | Business | Individuals in business  Non-individuals | [BR.RoleLinks.Change] | Registration Details Add/Update |
| Business Intermediary |
| Tax Agent | Non-Individuals Individuals | [Client.BR.RoleLinks.Change] | Registration Details Add/Update |
| BAS Agent |
| *accrole.0001.2017.update* | Business | Individuals in business  Non-individuals | [BR.RoleLinks.Change] | Registration Details Add/Update |
| Business Intermediary |
| Tax Agent | Non-Individuals Individuals | [Client.BR.RoleLinks.Change] | Registration Details Add/Update |
| BAS Agent |
| *accrole.0001.2017.cancel* | Business | Individuals in business  Non-individuals | [BR.RoleLinks.Change] | Registration Details Add/Update |
| Business Intermediary |
| Tax Agent | Non-Individuals Individuals | [Client.BR.RoleLinks.Change] | Registration Details Add/Update |
| BAS Agent |
| *clntacc.0001.list* | Business | Individuals in business  Non-individuals | [Account.View] | Account details View |
| Business Intermediary |
| Tax Agent | Non-Individuals Individuals | [Client.Account.View] | Account details View |
| BAS Agent |
| *clntaccsum.0001.list* | Business | Individuals in business  Non-individuals | [Account.View] | Account details View |
| Business Intermediary |
| Tax Agent | Non-Individuals Individuals | [Client.Account.View] | Account details View |
| BAS Agent |

Table 12: Access Manager permissions

# Constraints When Using These Services

These interactions have the following unique constraints:

|  |  |
| --- | --- |
| **#** | **Constraint** |
|  | Client’s on a monthly lodgement cycle for PAYGI are unable to maintain the PAYGI role via this service. |
|  | This service will not provide the ability to add activity statement roles to an account other than the integrated client account. |
|  | This service will not provide the ability to add, maintain and remove roles in one request |
|  | This service will not provide the ability to bulk (not batch) add roles for multiple role types in one request |
|  | This service will not provide the ability to add DGST and/or FBTi roles |
|  | This service will not provide the ability to add a role to an entity with consolidation or grouping link |
|  | This service will not provide the ability to add a role to an account that has a relevant insolvency accounting treatment |
|  | Client’s that are classified as Large withholders are unable to maintain the PAYGW role via this service |

Table 13: Account role registration and maintenance constraints

# Declarations

Each time an intermediary lodges an approved form on behalf of a taxpayer the law requires the intermediary to have first received a signed written declaration from that taxpayer.

Developers of SBR-enabled software products may elect to provide a printable version of the taxpayer declaration within their products to assist intermediaries.

A taxpayer declaration must be obtained by the intermediary for all lodgement obligations performed on behalf of a taxpayer

cid:image002.jpg@01D097B1.4CBA0790

For information on the retention of declarations and frequently asked questions, please refer to the [ATO website](https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Managing-your-lodgment-program/Client-declarations---frequently-asked-questions-and-examples/) (QC 41425).

The ATO requires, for most business collaborations, a declaration indicating that the information contained in the submission is true and correct. This declaration may be made by the reporting party or by an intermediary – a party acting on behalf of the reporting party, such as a registered tax agent.

To make a declaration, the intermediary or reporting party must be aware of two things:

1. the statement they are making, and
2. that it becomes a declaration by them ‘signing’ it.

As a result, in every case that a declaration is required to accompany a transaction, the intermediary or reporting party must have displayed to them:

* a specific statement(s) describing what they are about to declare, and
* an acknowledgment that the declaration is made by signing the statement(s) in a particular way.

The intermediary or reporting party signs by actively confirming what constitutes their ‘signature’ by using a tick-box, submit button, or similar mechanism. Their signature must be some information sent with the transaction that enables the sender to be uniquely identified within the business.

The wording of the declaration varies depending on whether the declarer is the reporting party or the intermediary and what type of AUSkey the intermediary or reporting party is using. The tables below describe each scenario and provide the wording for each declaration and suggested wording for the signing statements. In the tables, the placeholder <ATO Product> is to be replaced with the appropriate ATO product as defined in the ATO Service Registry. For those business collaborations that do not permit schedules, the phrase ‘*and its related schedule(s)*’ is to be omitted.

Where a specific business collaboration requires a different declaration or no declaration, this will be specified in the ATO Service Registry for that product.

Online (cloud) service providers sending a message on behalf of another entity (reporting party or an intermediary) must support case 2 and 4.

Suggested wording for cases 1, 2, 3 and 4 is provided below.

## Suggested Wording

| Case 1: A reporting party or an intermediary who is not a registered agent, is lodging via SBR using an AUSkey assigned to an **individual**. | |
| --- | --- |
| Declaration statement | The statement that the the reporting party or intermediary who is not a registered agent is declaring shall be:  “*I declare that the information transmitted in this* <ATO Product> *is true and correct and that I am authorised to make this declaration”.* |
| Signing statement | The text describing the way that they are ‘making’ the declaration by ‘signing’ it in a particular way shall include reference to signing with the AUSkey.  For example:  “*Tick this box to sign this declaration with the AUSkey you used to log in*.”  A statement “Tick this box to sign this declaration” would not be acceptable as it does not state the identity the the reporting party or intermediary who is not a registered agent is using to make the declaration. |

| Case 2: A reporting party or an intermediary who is not a registered agent, is lodging via SBR using an AUSkey assigned to a **device**. | |
| --- | --- |
| Declaration statement | The statement that the reporting party or intermediary who is not a registered agentis declaring shall be:  “*I declare that the information transmitted in this* <ATO Product> *is true and correct and that I am authorised to make this declaration.*” |
| Signing statement | The text describing the way that they are ‘making’ the declaration by ‘signing’ it in a particular way shall include reference to signing with the AUSkey for the device *and* the field giving a unique user identifier.  For example:  “*Tick this box to sign this declaration with the AUSkey used by this software and your full name inserted above*.”  A statement “Tick this box to sign this declaration” would not be acceptable as it does not state the identity the the reporting party or intermediary who is not a registered agent is using to make the declaration.  The user identifier must allow the AUSkey owner or an external auditor to uniquely identify the individual who made the declaration.  The identifier used can be specified by the AUSkey owner providing it allows identification as mentioned above. Examples of suitable identifiers include a user login, a full name, or an email address. |

| Case 3: An **intermediary** who is a registered agent is lodging via SBR using an AUSkey assigned to an **individual**.  (For those returns forms that do not permit schedules, the phrase ‘*and its related schedule(s)*’ is omitted). | |
| --- | --- |
| Declaration statement | The statement that an intermediary who is a registered agent is declaring shall be:  “*I declare that:*  *I have prepared this* <ATO Product> *and its related schedule(s) in accordance with the information supplied by the entity;*  *I have received a declaration made by the entity that the information provided to me for the preparation of this return is true and correct; and*  *I am authorised by the entity to give information in this return to the Commissioner.”* |
| Signing statement | The text describing the way that they are ‘making’ the declaration by ‘signing’ it in a particular way shall include reference to signing with the AUSkey.  For example:  “*Tick this box to sign this declaration with the AUSkey you used to log in.”*  A statement “Tick this box to sign this declaration” would not be acceptable as it does not state the identity an intermediary who is a registered agent is using to make the declaration. |

| Case 4: An **intermediary** who is a registered agent is lodging via SBR using an AUSkey assigned to a **device**.  (For those returns forms that do not permit schedules, the phrase ‘*and its related schedule(s)*’ is omitted). | |
| --- | --- |
| Declaration statement | The statement that an intermediary who is a registered agent is declaring shall be:  “*I declare that:*  *I have prepared this* <ATO Product> *and its related schedule(s) in accordance with the information supplied by the entity;*  *I have received a declaration made by the entity that the information provided to me for the preparation of this return is true and correct; and*  *I am authorised by the entity to give information in this return to the Commissioner.”* |
| Signing statement | The text describing the way that they are ‘making’ the declaration by ‘signing’ it in a particular way shall include reference to signing with the AUSkey for the device *and* the field giving a unique user identifier.  For example:  “*Tick this box to sign this declaration with the AUSkey used by this software and your full name inserted above.”*  A statement “Tick this box to sign this declaration” would not be acceptable as it does not state the identity an intermediary who is a registered agent is using to make the declaration.  The user identifier must allow the AUSkey owner or an external auditor to uniquely identify the individual who made the declaration.  The identifier used can be specified by the AUSkey owner providing it allows identification as mentioned above. Examples of suitable identifiers include a user login, a full name, or an email address. |

## Informal declarations:

An informal declaration is a declaration that will not have a response stored within ATO systems. The purpose of the declaration is to ensure the user meets certain eligibility requirements that cannot be confirmed by other means before allowing them to proceed with the request.

### Informal declaration for GST

An informal declaration is recommended when requesting to remove GST.

The confirmation of this informal declaration can be obtained by:

* way of a tick box
* allowing the user to accept the declaration or back out of the change, or
* a similar mechanism to the above

Suggested messaging for the informal declaration with a tick box example:

To remove GST role, you must accept these conditions:

* The entity does not represent an incapacitated entity that is registered or required to be registered for GST, or
* Entity is not a resident agent acting for a non-resident that is registered for GST or required to be registered for GST

You are still required to lodge and pay any activity statements not already lodged or paid by their due date

□ I declare that I satisfy the conditions for cancelling GST.

### Informal declaration for PAYGW

An informal declaration is recommended when requesting to remove PAYGW.

The confirmation of this informal declaration can be obtained by:

* way of a tick box
* allowing the user to accept the declaration or back out of the change, or
* a similar mechanism to the above

Suggested messaging for the informal declaration with a tick box example:

To remove PAYG withholding, you must accept these conditions:

* The entity has made its last payment to staff
* The entity has stopped employing, and
* There are no further withholding events

You are still required to lodge and pay any activity statements not already lodged or paid by their due date

□ I declare that I satisfy the conditions for exiting PAYG withholding.

### Informal declaration for PAYGI

An informal declaration that differs depending on the entity type is recommended when requesting to exit PAYGI.

The confirmation of this informal declaration can be obtained by:

* way of a tick box
* allowing the user to accept the declaration or back out of the change, or
* a similar mechanism to the above

**Individual or Trust**

Declaration required that gross instalment income for the current financial year will be less than $4,000 for an Australian resident, or less than $1 for a non-resident.

**Company or Superannuation Fund**

Declaration required that:

* The company has a base assessment instalment income of less than $2 million
* Their latest instalment rated calculated is 0.00%
* Their notional tax is less than $500
* The company is not a head company of an income tax consolidated group

Suggested messaging for the informal declaration with a tick box example:

To exit PAYG instalments, you must accept these conditions:

* Exit will take effect from (determined by table 16)
* My gross business and/or investment income will be less than $4000 for the financial year

You are still required to lodge and pay any activity statements or instalment notices not already lodged or paid by their due date

□ I declare that I satisfy the conditions for exiting PAYG instalments.

# APPENDIX A: Client Account Detail Permissions

The below table provides an awareness of available fields, the ability to view or maintain will still be reliant on authorisations set by clients (through AUSkey and Access Manager).

| Activity Statement | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Account | Role | Fields | View | | Add | Remove | Maintain |
| Current | Historical |
| ICA | GST  FTC  WET  LCT  PAYGW  PAYGI | Role Type | ✓ | ✓ | ✓ | ✓ | ✓ |
| Role Name | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Account Type | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Account Sequence Number | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Role is Non-Reporting | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Role Start Date | ✓ | ✓ | ✓ | 🗶 | 🗶 |
| Role Business Start Date | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Role End Date | ✓ | ✓ | 🗶 | ✓ | 🗶 |
| Lodgement Cycle | ✓ | ✓ | ✓ | 🗶 | ✓ |
| Lodgement Cycle Start Date | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Financial Year End | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
|  |  |  |  |  |  |  |  |
| ICA | DGST  PAYGI CGH  FBTI | Role Type | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Role Name | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Account Type | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Account Sequence Number | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Role is Non-Reporting | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Role Start Date | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Role Business Start Date | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Role End Date | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Lodgement Cycle | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Lodgement Cycle Start Date | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Financial Year End | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
|  |  |  |  |  |  |  |  |
| GST JV | GST  DGST  FTC  PAYGW  PAYGI  FBTI | Role Type | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Role Name | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Account Type | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Account Sequence Number | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Role is Non-Reporting | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Role Start Date | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Role Business Start Date | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Role End Date | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Lodgement Cycle | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Lodgement Cycle Start Date | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Financial Year End | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
|  |  |  |  |  |  |  |  |
| ICAB T/B | PAYGI | Role Type | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Role Name | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Account Type | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Account Sequence Number | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Role is Non-Reporting | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Role Start Date | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Role Business Start Date | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Role End Date | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Lodgement Cycle | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Lodgement Cycle Start Date | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Financial Year End | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
|  |  |  |  |  |  |  |  |
| ICA | GST | Role | ✓ | ✓ | ✓ | ✓ | ✓ |
| GST Accounting Method | ✓ | ✓ | ✓ | 🗶 | ✓ |
| Estimated GST Turnover | ✓ | ✓ | ✓ | 🗶 | ✓ |
| GST Reporting Method | ✓ | 🗶 | 🗶 | 🗶 | ✓ |
| GST Reporting Method Start Date | ✓ | 🗶 | 🗶 | 🗶 | ✓ |
|  |  |  |  |  |  |  |  |
| GST JV | GST | Role | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| GST Accounting Method | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Estimated GST Turnover | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| GST Reporting Method | ✓ | 🗶 | 🗶 | 🗶 | 🗶 |
| GST Reporting Method Start Date | ✓ | 🗶 | 🗶 | 🗶 | 🗶 |
|  |  |  |  |  |  |  |  |
| ICA **and**  GST JV | DGST  FBTI | Role | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
| Will only show generic fields | ✓ | ✓ | 🗶 | 🗶 | 🗶 |
|  |  |  |  |  |  |  |  |
| ICA | LCT | Role |  |  |  |  |  |
| Percentage of LCT activity represented by manufacturing |  |  |  | 🗶 |  |
| Percentage of LCT activity represented by wholesaling |  |  |  | 🗶 |  |
| Percentage of LCT activity represented by importing |  |  |  | 🗶 |  |
| Percentage of LCT activity represented by retailing |  |  |  | 🗶 |  |
| What is the entity’s estimated annual LCT liability |  |  |  | 🗶 |  |
| Manufacturer |  |  |  | 🗶 |  |
| Wholesaler |  |  |  | 🗶 |  |
| Importer |  |  |  | 🗶 |  |
| Retailer |  |  |  | 🗶 |  |
|  |  |  |  |  |  |  |  |
| ICA | WET | Role |  |  |  |  |  |
| Percentage of turnover represented by wine |  |  |  | 🗶 |  |
| Percentage of turnover represented by beer |  |  |  | 🗶 |  |
| Percentage of turnover represented by spirits |  |  |  | 🗶 |  |
| Percentage of turnover represented by other alcoholic beverages |  |  |  | 🗶 |  |
| Manufacturer |  |  |  | 🗶 |  |
| Wholesaler |  |  |  | 🗶 |  |
| Importer |  |  |  | 🗶 |  |
| Exporter |  |  |  | 🗶 |  |
| Indirect marketer retailer |  |  |  | 🗶 |  |
|  |  |  |  |  |  |  |  |
| ICA | FTC | Role |  |  |  |  |  |
| Diesel |  |  |  | 🗶 |  |
| Petrol |  |  |  | 🗶 |  |
| Other |  |  |  | 🗶 |  |
| Does the enterprise use fuel in vehicles with a GVM greater than 4.5 tonne on public roads? |  |  |  | 🗶 |  |
|  |  |  |  |  |  |  |  |
| GST JV | FTC | Role |  |  | 🗶 | 🗶 | 🗶 |
| Diesel |  |  | 🗶 | 🗶 | 🗶 |
| Petrol |  |  | 🗶 | 🗶 | 🗶 |
| Other |  |  | 🗶 | 🗶 | 🗶 |
| Does the enterprise use fuel in vehicles with a GVM greater than 4.5 tonne on public roads? |  |  | 🗶 | 🗶 | 🗶 |
|  |  |  |  |  |  |  |  |
| ICA | PAYGI | Role |  |  |  |  |  |
| Reporting method (shown as lodgement cycle on IE form) |  | 🗶 | 🗶 | 🗶 |  |
| Eligible for Annual Election |  | 🗶 | 🗶 | 🗶 | 🗶 |
| BAII calculated |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Notional tax calculated |  | 🗶 | 🗶 | 🗶 | 🗶 |
| GDP adjusted notional tax calculated |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Assessment Year |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Financial year period start date |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Head Company indicator |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Subsidiary Company indicator |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Manual entry |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Base assessment instalment income for monthly measure test |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Election processing due date |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Quarter start date |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Quarter end date |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Month start date |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Month end date |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Varied instalment rate |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Commissioner’s instalment amount |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Varied instalment amount |  | 🗶 | 🗶 | 🗶 | 🗶 |
|  |  |  |  |  |  |  |  |
| GST JV  **and**  ICAB T/B | PAYGI | Role |  |  | 🗶 | 🗶 | 🗶 |
| Reporting method (shown as lodgement cycle on IE form) |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Eligible for Annual Election |  | 🗶 | 🗶 | 🗶 | 🗶 |
| BAII calculated |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Notional tax calculated |  | 🗶 | 🗶 | 🗶 | 🗶 |
| GDP adjusted notional tax calculated |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Assessment Year |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Financial year period start date |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Head Company indicator |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Subsidiary Company indicator |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Manual entry |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Base assessment instalment income for monthly measure test |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Election processing due date |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Quarter start date |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Quarter end date |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Month start date |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Month end date |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Varied instalment rate |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Commissioner’s instalment amount |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Varied instalment amount |  | 🗶 | 🗶 | 🗶 | 🗶 |
|  |  |  |  |  |  |  |  |
| ICA | PAYGI CGH | Role |  |  | 🗶 | 🗶 | 🗶 |
| Reporting method (shown as lodgement cycle on IE form) |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Eligible for Annual Election |  | 🗶 | 🗶 | 🗶 | 🗶 |
| BAII calculated |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Notional tax calculated |  | 🗶 | 🗶 | 🗶 | 🗶 |
| GDP adjusted notional tax calculated |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Assessment Year |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Financial year period start date |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Head Company indicator |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Subsidiary Company indicator |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Manual entry |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Base assessment instalment income for monthly measure test |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Election processing due date |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Quarter start date |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Quarter end date |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Month start date |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Month end date |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Varied instalment rate |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Commissioner’s instalment amount |  | 🗶 | 🗶 | 🗶 | 🗶 |
| Varied instalment amount |  | 🗶 | 🗶 | 🗶 | 🗶 |
|  |  |  |  |  |  |  |  |
| ICA | PAYGW | Role |  |  |  |  |  |
| Withholding Payer Number (WPN) |  |  | 🗶 | 🗶 | 🗶 |
| Estimated annual PAYG amount |  |  |  | 🗶 |  |
| Number of Employees |  |  |  | 🗶 |  |
| Are you a Temporary Working Holiday Maker Employer (TWHM) |  |  |  | 🗶 |  |
|  |  |  |  |  |  |  |  |
| GST JV | PAYGW | Role |  |  | 🗶 | 🗶 | 🗶 |
| Withholding Payer Number (WPN) |  |  | 🗶 | 🗶 | 🗶 |
| Estimated annual PAYG amount |  |  | 🗶 | 🗶 | 🗶 |
| Number of Employees |  |  | 🗶 | 🗶 | 🗶 |
| Are you a Temporary Working Holiday Maker Employer (TWHM) |  |  | 🗶 | 🗶 | 🗶 |

Table 14: Account role registration field availability

1. Activity statements will be generated on the first Monday of each month. Please allow 3 business days after this date for the activity statement to be visible in software. [↑](#footnote-ref-1)