|  |
| --- |
| black_header_in_1cm  |
|  |
| Standard Business ReportingAustralian Taxation Office Client Account 2017Business Implementation Guide  (incorporating Account Role 2017 and Transaction List 2016)Date: 15th March 2018 |
|  |
|   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 | 30/11/2017 | Final Release |
| 1.1 | 15/03/2018 | Additional service guidance provided for clntacc.list and accrole.list (Section 2.3-2.6) |

ENDORSEMENT

APPROVAL

Steve Goss Director

 [CAS ERA Enterprise Accounts]

 Australian Taxation Office

Copyright

© Commonwealth of Australia 2018 (see exceptions below).
This work is copyright. Use of this Information and Material is subject to the terms and conditions in the "SBR Disclaimer and Conditions of Use" which is available at [http://www.sbr.gov.au](http://www.sbr.gov.au/). You must ensure that you comply with those terms and conditions. In particular, those terms and conditions include disclaimers and limitations on the liability of the Commonwealth and an indemnity from you to the Commonwealth and its personnel, the SBR Agencies and their personnel.

You must include this copyright notice in all copies of this Information and Material which you create.  If you modify, adapt or prepare derivative works of the Information and Material, the notice must still be included but you must add your own copyright statement to your modification, adaptation or derivative work which makes clear the nature of your modification, adaptation or derivative work and you must include an acknowledgement that the adaptation, modification or derivative work is based on Commonwealth or SBR Agency owned Information and Material. Copyright in SBR Agency specific aspects of the SBR Reporting Taxonomy is owned by the relevant SBR Agency.

**TABLE OF CONTENTS**

[1. Introduction 5](#_Toc507080913)

[1.1. Purpose 5](#_Toc507080914)

[1.2. Audience 6](#_Toc507080915)

[1.3. Document Context 6](#_Toc507080916)

[1.4. Glossary 6](#_Toc507080917)

[2. What are the Account, Role and Transaction List Services? 8](#_Toc507080918)

[2.1 Interactions 8](#_Toc507080919)

[2.2 Client Account, Account Role and Transaction Orchestration 8](#_Toc507080920)

[2.3 Client Account Summary List (CLNTACCSUM.LIST) 9](#_Toc507080921)

[2.4 Client Account List (CLNTACC.list) 11](#_Toc507080922)

[2.5 Account Role Summary List (ACCROLESUM.LIST) 11](#_Toc507080923)

[2.6 Account Role List (ACCROLE.LIST) 11](#_Toc507080924)

[2.7 Transaction List (TXLST.LIST) 12](#_Toc507080925)

[3. Authorisation 22](#_Toc507080926)

[3.1 Intermediary Relationship 22](#_Toc507080927)

[3.2 Access Manager 22](#_Toc507080928)

[3.3 Initiating Parties 22](#_Toc507080929)

[3.4 Permissions 23](#_Toc507080930)

[4. Constraints and Known Issues 24](#_Toc507080931)

[4.1 Constraints When Using This Service 24](#_Toc507080932)

[4.2 Known Issues 24](#_Toc507080933)

[5. Account, role and transaction lists guidance 25](#_Toc507080934)

[Table 1: Interactions available in the Account, Role & Transaction Lists process 8](#_Toc497223297)

[Table 2: Comparison of account list versions 17](#_Toc497223298)

[Table 3: Role Type List 19](#_Toc497223299)

[Table 4: Account/Role Types eligible to forecast interest charges 20](#_Toc497223300)

[Table 5: Parties able to use Account, Role & Transaction Lists service 21](#_Toc497223301)

[Table 6: Access Manager Permissions 22](#_Toc497223302)

[Table 7: Constraints using Client Account, Account Role & Transaction List interactions 23](#_Toc497223303)

[Figure 1: SBR interactions and Account, Role and Transaction Lists process 9](#_Toc497223304)

1. Introduction
	1. Purpose

The purpose of this document is to provide information to assist software developers in understanding the business context surrounding Account, Role and Transaction List service interactions. These interactions are performed with the Australian Taxation Office (ATO) through the Standard Business Reporting (SBR) platform.

This document covers the services which will be made available in the Client Account List (CLNTACC), Account Role List (ACCROLE) and Transaction List (TXLST). The Account List and Transaction List service has been enhanced which primarily includes additional account types (refer to **Table 2** in Section 2 for account list version comparisons).

Specifically the suite of services enables a user, depending on their role, to:

* View a list of accounts (or a specific account) to obtain the account type, account name and sequence number. The Tax and Superannuation account details (CLNTACC) will include:
	+ the current balance, (refer constraint #3 in **Section 4.1**),
	+ the due and payable balance (refer constraint #3 in **Section 4.1**), and
	+ enabling a general interest charge estimate, if applicable(Refer to **Table 4**) based on a future date for the account retrieved;

Note: The Account List (ACCLST) web service and versions has been superseded by the Client Account (CLNTACC) product suite.

* View a list of Superannuation roles (or a specific Superannuation role) to obtain the role type and role name. The role details (ACCROLE) will include:
	+ the current balance,
	+ the due and payable balance (refer constraint #8 in **Section 4.1**),
	+ enabling a general interest charge estimate, if applicable(Refer to **Table 4**) based on a future date for the role retrieved;

Note: The account role list services also include activity statement role details. The role details for the Integrated client account, GST joint venture and ICAB trust beneficiary account are not required when presenting a view of the account and the related transactions.

The intention of the activity statement role details will be covered in the business implementation guide Account Role Registration 2017.

* View a transaction list (TXLST) for account types listed in the Account List service, providing complete visibility of client transactions listed against their accounts and roles held with us. The transaction service provide a view of basic information in regards to each list of transactions, including the date range being displayed, processed date, effective date, running balance amount, transaction description and total number of transactions extracted.
	1. Audience

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

* 1. Document Context

The ATO Account, Role and Transaction List 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 e.g. 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.

* 1. 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).

| **Term** | **Definition** |
| --- | --- |
| Account | An account contains a record of a client’s roles and any associated transactions, e.g. Activity Statement account or Income Tax account, and each client may have multiple accounts. Not all accounts are financial, that is they may be registered to deal with administrative requirements. As a result, accounts can be either financial or non-financial. Non-financial accounts are out of scope for the Account, Role & Transactions Lists services. |
| Accounting Treatment | Accounting treatments identify how an account, period or assessment is to be treated over a period of time. An accounting treatment does not initiate or change the behaviour of the account, period or assessment itself but is information to let other services or functions know how they should behave when initiated. |
| Agent | A registered Tax or BAS Agent appointed by an individual or non-individual to act on their behalf. |
| Aggregation / Aggregate Mode | The Transaction List service has the capability to run in either Normal or Aggregate Mode. In Aggregate Mode, the service will return a list of aggregated transactions by combining transactions with the same aggregation code, process date and effective date |
| Aggregation Code | The aggregation code is a specific group code to denote that a group of sub-transactions can be grouped into a single transaction for the statement of account. |
| Business | An entity such as an individual or an organisation designated by an ABN. |
| Client | Each individual or business that is registered at the ATO will be recorded as a Client. They may have numerous accounts and roles, which will represent their various obligations to the ATO. |
| Concatenated name | The treatment type description that is displayed with the account name. |
| ebMS3.0 | ebXML Messaging Service, version 3.0 |
| Effective Date | The date that a posting affects the balance of the assessment, period, role and account. This date is used for calculations of penalty and interest pertaining to a Financial Transaction (or Revenue Transaction).The effective date of a payment is the date that the payment begins to have a financial impact on the client account. For a payment, this is the date it is received.The effective date of a form is the date the form begins to have a financial impact on the client account. For a form, this is the date that its associated liability is due and payable. |
| Processed Date | A processed date is the date a transaction is processed in our systems. This will not necessarily be the same date as the effective date. |
| GIC | General Interest Charge – a uniform interest charge imposed where there is a late payment of a tax debt. GIC is a compounding interest regime, calculated on a daily basis. GIC is applicable to all tax types unless excluded by law. |
| Individual | A natural person (that is, a human being). |
| Initiating Party | The type of user performing an SBR request. Could be an intermediary or the reporting party (e.g. Business) themselves, depending on the service. |
| Intermediary | A party that facilitates a transaction on behalf of a taxpayer and the ATO e.g. Tax Practitioner. |
| Not Yet Due balance | The Current Balance minus any Due and Payable amount. |
| Role | Roles are linked to accounts and there may be one or more roles for each account. Roles are registered to support the expected activities and behaviours of the client. Examples of roles linked to an Activity Statement account are GST, Pay As You Go Withholding (PAYGW), General Interest Charge, etc. |
| SBR | Standard Business Reporting(for full definition please see the [SBR Glossary](http://www.sbr.gov.au/software-developers/developer-tools/glossary)) |
| TFN | Tax file number(for full definition please see the [SBR Glossary](http://www.sbr.gov.au/software-developers/developer-tools/glossary)) |

1. What are the Account, Role and Transaction List Services?

These services will allow a client, or authorised intermediary on their behalf, to see a complete view of the list of accounts including role list and balances, and a complete view of transactions listed against those accounts, through their business or practice management software.

* 1. Interactions

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Interaction** | **Short Description** | **Single** | **Batch** | **Optional** |
| clntaccsum.list | This interaction allows an initiating party to request a list of basic account information for a particular client including account balance, account type and account name.  | Y | Y | Y |
| clntacc.list | In addition to the above, this interaction will also return the due and payable balance and the ability to forecast penalty and interest amounts for a future date. | Y | Y | Y |
| accrolesum.list | This interaction allows an initiating party to request a list of basic role information for a client’s account including current role balance and role type. | Y | Y | Y |
| accrole.list | In addition to the above, this interaction will also return the due and payable balance and the ability to forecast penalty and interest amounts for a future date. | Y | Y | Y |
| txlist.list | This interaction allows an initiating party to request a list of transactions for a particular account or role. | Y | Y | Y |

Table : Interactions available in the Account, Role & Transaction Lists process

* 1. Client Account, Account Role and Transaction Orchestration

The interactions should be orchestrated as follows:

1. Client Account Summary List or Client Account List – to obtain a list of accounts for a client

*Either*

2. Transaction List - to obtain a list of account transactions.

 *Or*

3. Account Role Summary List or Account Role List – to obtain a list of Superannuation role details (this is only required if a client has a Superannuation account with the account code: SUPANN, USIA or USMSA)

4. Transaction List - to obtain a list of account/role transactions

|  |
| --- |
| Account, Role & Transaction Lists – Context of SBR interactions |
| Client Account List and Summary | Client or Tax / BAS Agent | SBR service offering |
| Retrieve my / my client’s account details | Client Account List Summary(clntaccsum.list)Client Account List(clntacc.list) |
| Account Role List and Summary | Retrieve my / my client’s role details | Account Role List Summary(accrolesum.list)Account Role List(accrole.list) |
| Transaction List | Retrieve my / my client’s transaction details | Transaction List(txlst.list) |

Figure : SBR interactions and Account, Role and Transaction Lists process

* 1. Client Account Summary List (CLNTACCSUM.LIST)

We recommend that this is used as the primary call for account information. The exception to this is where the due and payable balance or ability to forecast penalty and interest amounts are required where the Client Account List should be used.

This interaction will return a list of all accounts for a client with basic information including:

* Account identifier
* Account type
* Account name
* Account sequence number
* Account category
* Current account balance
* Unique Super Identifier where applicable
* Excise Identification Number where applicable
* ANZSIC code
* ANZSIC long description
* ABR CAC indicator
* Accounting treatment name
* Payment plan identifier where applicable

The Account identifier from the Client Account (CLNTACC) services will be required in multiple services to identify the account in the request message. This identifier has been provided in the service for orchestration purposes only and is not required to be displayed to users.

The Account type is a short description for the ‘Account Type Description’ shown in **Table 2** (in addition to the MST). It is recommended the Account Type Description be used when displaying account details.

The Account sequence number, Unique Superannuation Identifier (USI) and Excise Identification Number (EIN) will assist users to identify multiple accounts, it is recommended they should be displayed with the Account Type Description. In addition, these details can be displayed with other functionality e.g. view/update addresses in the Client Update (CUDEMOG) service to identify the account.

For accounts with *Insolvency accounting treatments*, the account details returned will include the concatenated name, which can be displayed with the Account Type Description and Account Sequence Number e.g. Income Tax (Bankrupt) 551, for consistency with the current statement of account format.

The concatenated names that will display are:

* In Liquidation
* Bankrupt
* Administration
* Deed of Company Arrangement
* Creditors Trust
* Part X Personal Insolvency Agreement
* Part IX Debt Arrangement
* Part X Composition
* Part X Deed of Assignment
* Part X Deed of Arrangement
* Scheme of Arrangement
* Provisional Liquidation

For accounts with a *Closed Account accounting treatment*, the concatenated name returned will display as (Closed),and it is recommended the account details be displayed as per Insolvency format shown above.

Where a payment plan identifier is returned for an account, the pmtpln.0002.get service can be used to return the details of the payment plan.

Where an ABR CAC indicator is present this indicates that Demographic information on that account, such as addresses, is aligned between this account and the ABR whilst the ABN remains active. The indicator will be returned as ‘True’ for the ABR CAC account and ‘False’ for all other accounts. The ATO recommends that the indicator is only visible when a value of ‘True’ is returned.

Where a Super Guarantee Director Penalty is present the related company legal name will be displayed as ‘Director for *company name*’. This information will allow directors to easily identify the company that the underlying liability relates to.

Note: The ‘Account Category’ output categorises the Account Types into logical groups and is not a mandatory requirement for the service.

* 1. Client Account List (CLNTACC.list)

This interaction will return the basic information in the Account List Summary (with the exception of the Payment Plan Identifier) as well as:

* Due and payable balance
* Ability to forecast penalty and interest amounts for a future date (refer to **table 4** for accounts which attract interest)

We recommend that service is used only where the due and payable balance or ability to forecast penalty and interest amounts are required. The Client Account Summary List should be used in all other circumstances.

* 1. Account Role Summary List (ACCROLESUM.LIST)

This interaction will return a list of roles for a client’s Superannuation, Unique Super Identifier (USI) and Unclaimed Super Money (USM) Superannuation accounts with basic information including:

* Role name
* Role type
* Current role balance

The Role types and the associated accounts are shown in **Table 3**.

We recommend that this is used as the primary call for role information. The exception to this is where the due and payable balance or ability to forecast penalty and interest amounts are required where the Account Role List should be used.

Note: BAS agents will not have access to the Superannuation, Unique Super Identifier (USI) and Unclaimed Super Money (USM) Superannuation accounts or related roles.

* 1. Account Role List (ACCROLE.LIST)

This interaction will return the basic information in Role List summary (above) as well as:

* Due and payable balance
* Ability to forecast interest amounts for a future date for roles which display a due and payable balance. (refer to **table 4** for roles which attract interest)

Note: The above outputs should only be applied to the Super Co-contribution Individual Recovery and LISC Individual Recovery roles relating to an Individual.

We recommend that service is used only where the due and payable balance or ability to forecast penalty and interest amounts are required.The Account Role Summary List should be used in all other circumstances.

* 1. Transaction List (TXLST.LIST)

This interaction will return a list of ATO transactions for a particular account or role. The details will include:

* Transaction effective and processed dates
* Transaction description
* Transaction amount
* Running balance amount (if applicable)
* Opening and closing balance amounts

The transaction list service will return aggregated results on accounts by combining transactions with the same aggregation code, process date and effective date.

The transaction list can be sorted by:

* + a processed date or processed date range, and / or
	+ an effective date or effective date range;

| **ACCOUNT TYPE DESCRIPTION**  | **ACCOUNT****CODE** | **ACCLST.0001** | **ACCLST.0002** | **ACCLST.0003** | **CLNTACC.0001** |
| --- | --- | --- | --- | --- | --- |
| **Excise (Duty)** *Displays relevant transactions for excise duty that is payable on certain goods. eg Alcohol, tobacco, fuel and petroleum products.*  | EACC | ✓ | ✓ | ✓ | ✓ |
| **Excise (Grants - with GIC)** *Displays relevant transactions for energy grant credit schemes. These are grants for businesses that purchased alternative fuels used for road transport. e.g. LPG, biodiesel, etc.*  | EGACC | ✓ | ✓ | ✓ | ✓ |
| **Fringe Benefits Tax** *Records lodgments and displays the related financial transactions in relation to fringe benefits.*  | FBTACC | ✓ | ✓ | ✓ | ✓ |
| **Luxury Car Refund** *Records lodgments and displays the related financial transactions for primary producers and tourism operators who buy specific luxury cars.*  | LCREF | ✓ | ✓ | ✓ | ✓ |
| **Integrated Client Account (Activity Statement)***Records lodgments and displays the financial transactions in relation to activity statement roles for all entity types e.g. GST, PAYGW.**This account is also referred to as ‘Activity Statement’ account* | ICACC | ✓ | ✓ | ✓ | ✓ |
| **Income Tax Account** *Records lodgments and displays the related financial transactions in relation to income tax returns for all entity types.*  | ITACC | ✓ | ✓ | ✓ | ✓ |
| **Disputed Account** *Displays relevant transactions that are being disputed. I.e. An objection to an assessment has been lodged which will change the liability.*  | DISACC | ✓ | ✓ | ✓ | ✓ |
| **Legal Action Account** *Displays relevant transactions that are related to legal proceedings.*  | LAACC | ✓ | ✓ | ✓ | ✓ |
| **Minerals Resource Rent Tax (MRRT) Account** *Records lodgments and displays relevant transactions for tax payable on profits generated by the extraction of taxable resources e.g. iron ore, coal etc.*   | MRRT | ✓ | ✓ | ✓ | ✓ |
| **Petroleum Resource Rent Tax (PRRT) Account** *Records lodgments and displays relevant transactions for tax payable on profits generated by the sale of marketable petroleum commodities e.g. crude oil, ethane etc.*  | PRRT | ✓ | ✓ | ✓ | ✓ |
| **Trust Beneficiary Account** *Records lodgments and displays the related financial transactions in relation to beneficiaries of a trust.*  | TBACC | ✓ | ✓ | ✓ | ✓ |
| **ICAB Trust Beneficiary** *Records lodgments and displays the related financial transactions in relation to beneficiaries of a trust.*  | TBEN | ✓ | ✓ | ✓ | ✓ |
| **Higher Education Loan Programme (HELP) Account** *Displays loan details and relevant transactions for a Higher education loan. Previously known as HECS.*  | HELP | ✓ | ✓ | ✓ | ✓ |
| **Student Financial Supplement Scheme (SFSS) Account** *Displays loan details and relevant transactions for a Student financial supplement scheme loan.*  | SFSS | ✓ | ✓ | ✓ | ✓ |
| **Trade Support Loan** *Displays loan details and relevant transactions for a Trade support loan.*  | TSL |  | ✓ | ✓ | ✓ |
| **GST Joint Venture Account** *Records lodgments and displays the related financial transactions for all participants of a joint venture.*  | GSTJVA |  |  | ✓ | ✓ |
| **Super Guarantee Director Penalty Account** *Displays Director penalty and related transactions where employers have not paid or are late paying an employee’s Superannuation contributions*  | SGCDPA |  |  | ✓ | ✓ |
| **PAYGW Director Penalty Account** *Displays Director penalty and related transactions where employers have not paid or are late paying an employee’s PAYG Withholding tax.*  | PYGDPA |  |  | ✓ | ✓ |
| **Administrative Penalty – ATO Exchange of Information** *Displays penalty transactions for a Reporting Financial Institution (RFI) that has not obtained a self-certification where it is required.*  | APAEI |  |  | ✓ | ✓ |
| **Administrative Penalty – PAF** *Displays any penalties that may be applied against primary directors or trustees of companies for ancillary funds.*  | APPAF |  |  | ✓ | ✓ |
| **Administrative Penalty - SMSF** *Displays any penalties that may be applied against primary directors or trustees of a self-managed super fund (SMSF).*  | APSMSF |  |  | ✓ | ✓ |
| **Administrative Reporting Account** *Records Partnership Distribution and Taxable payment annual report lodgments.*  | ARA |  |  | ✓ | ✓ |
| **Aust Charities and Not-for-Profit Commission Penalty Account** *Displays the penalty and related transactions where a Charity or Not for Profit organisation have not registered with the ACNC where it is required.*  | ACNPCPA |  |  | ✓ | ✓ |
| **Civil Penalty - Scheme Promotion** *Displays the penalty and related transactions where an entity has promoted or implemented tax exploitation schemes.*  | CPSP |  |  | ✓ | ✓ |
| **Costs Ordered by Court** *Records the relevant transactions for any costs ordered by courts.*  | COBC |  |  | ✓ | ✓ |
| **Div 293 Deferred Debt** *Displays the financial transactions in relation to payable and deferred Division 293 tax for all entity types.*  | DVDD |  |  | ✓ | ✓ |
| **Excess Contributions** *Displays the financial transactions in relation to tax payable on excess superannuation contributions for individual clients.*  | ECON |  |  | ✓ | ✓ |
| **Fines Ordered by Court** *Records the relevant transactions for any fines ordered by courts.*  | FOBC |  |  | ✓ | ✓ |
| **Foreign Resident Withholding Purchaser** *Displays withholding amounts paid from the purchaser for the sale of certain taxable Australian property.*  | FRCGWP |  |  | ✓ | ✓ |
| **Other Govt Agencies Costs and Fines** *Supports the collection of costs and fines on behalf of other government agencies.*  | OGACF |  |  | ✓ | ✓ |
| **Trust Beneficiary Non-Disclosure Account** *Displays relevant transactions for payable Trust Beneficiary Non-Disclosure Tax post 2008. Liability due to late lodgment or becoming presently entitled to its own net income (whole or part).*   | TBNA |  |  | ✓ | ✓ |
| **Ultimate Beneficiary Non-Disclosure Account** *Displays relevant transactions for payable Trust Beneficiary Non-Disclosure Tax pre 2008. Liability due to late lodgment or becoming presently entitled to its own net income (whole or part).*   | UBNDA |  |  | ✓ | ✓ |
| **Excise Equivalent Goods** *Displays relevant transactions for customs duty that is payable on certain imported products. e.g. Alcohol, tobacco, fuel and petroleum products.*  | EEG |  |  | ✓ | ✓ |
| **Superannuation Guarantee Employer** *Records lodgments and displays relevant transactions for super guarantee contributions on behalf of eligible employees.*   | SUPGE |  |  | ✓ | ✓ |
| **Superannuation***Displays balance transfer transactions relating to Member contribution statements, Lost member register, Super Guarantee, Unclaimed super monies, Co-Contributions and Low income super contributions.* | SUPANN |  |  | ✓ | ✓ |
| **Unique Superannuation Identifier (USI) Account** *Displays the financial transactions for Super Guarantee, Unclaimed super monies, Co-Contributions and Low income super contributions for a particular superannuation product within a superannuation fund.*  | USIA |  |  | ✓ | ✓ |
| **Unclaimed Super Money (USM) Superannuation Account***Displays the financial transactions associated with lodgment of original and amended USM statements in addition to any associated penalties applied when a superfund fails to meet their lodgment obligations.*  | USMSA |  |  | ✓ | ✓ |
| **ABSTUDY Student start-up loan debt** *Displays loan details and relevant transactions for an ABSTUDY start-up loan.*  | ABSSLD |  |  | ✓ | ✓ |
| **Student start-up loan debt** *Displays loan details and relevant transactions for a Student start-up loan.*  | SSLD |  |  | ✓ | ✓ |

Table : Comparison of account list versions

| **ACCOUNT TYPE**  | **ROLE TYPE** | **ROLE CODE** | **ROLELST.0001** | **ACCROLE.0001** |
| --- | --- | --- | --- | --- |
| **Unclaimed Super Money (USM)** **Superannuation Account** |
|  | USM Reporting | USMREP | ✓ | ✓ |
| USM Penalties | USMPEN | ✓ | ✓ |
| General Interest Charge | GIC | ✓ | ✓ |
| **Superannuation** |
|  | Administrative Penalties | ADMINPEN | ✓ | ✓ |
| SG Remittance | SGREM | ✓ | ✓ |
| SG PVA Remittance | SGPVA | ✓ | ✓ |
| SG Recovery | SGREC | ✓ | ✓ |
| SHA special account Remittance | SHASA | ✓ | ✓ |
| SHAsa PVA Remittance | SHASAPVA | ✓ | ✓ |
| Co-Contributions Remittance | CCREM | ✓ | ✓ |
| Co-Contributions PVA Remittance | CCPVA | ✓ | ✓ |
| Co-Contributions Recovery | CCREC | ✓ | ✓ |
| Administrative Overpayments | ADMINOP | ✓ | ✓ |
| LISC Remittance | LISCREM | ✓ | ✓ |
| LISC PVA Remittance | LISCPVA | ✓ | ✓ |
| LISC Recovery | LISCR | ✓ | ✓ |
| USM PVA Remittance | USMPVA | ✓ | ✓ |
| USM Recovery | USMREC | ✓ | ✓ |
| USM Remittance | USMREM | ✓ | ✓ |
| LISC Individual Recovery | LISCINDREC | ✓ | ✓ |
| Super Co-contributions Individual Recovery | SUPERCCIR | ✓ | ✓ |
| **Unique Superannuation Identifier** **(USI) Account**  |
|  | Administrative Penalties | ADMINPEN | ✓ | ✓ |
|  | SG Remittance | SGREM | ✓ | ✓ |
|  | SG PVA Remittance | SGPVA | ✓ | ✓ |
|  | SG Recovery | SGREC | ✓ | ✓ |
|  | SHA special account Remittance | SHASA | ✓ | ✓ |
|  | SHAsa PVA Remittance | SHASAPVA | ✓ | ✓ |
|  | Co-Contributions Remittance | CCREM | ✓ | ✓ |
|  | Co-Contributions PVA Remittance | CCPVA | ✓ | ✓ |
|  | Co-Contributions Recovery | CCREC | ✓ | ✓ |
|  | Administrative Overpayments | ADMINOP | ✓ | ✓ |
|  | LISC Remittance | LISCREM | ✓ | ✓ |
|  | LISC PVA Remittance | LISCPVA | ✓ | ✓ |
|  | LISC Recovery | LISCR | ✓ | ✓ |
|  | USM PVA Remittance | USMPVA | ✓ | ✓ |
|  | USM Recovery | USMREC | ✓ | ✓ |
|  | USM Remittance | USMREM | ✓ | ✓ |

Table : Role Type List

| **ACCOUNT TYPE** | **GIC**  |
| --- | --- |
| **Income Tax**  | ✓ |
| **Excise (Grants - with GIC)**  | ✓ |
| **Fringe Benefits Tax**  | ✓ |
| **Trust Beneficiary**  | ✓ |
| **Integrated Client Account (Activity Statement)** | ✓ |
| **GST Joint Venture**  | ✓ |
| **Disputed**  | ✓ |
| **Legal Action**  | ✓ |
| **Aust Charities and Not-for-Profit Commission Penalty**  | ✓ |
| **Minerals Resource Rent Tax (MRRT)**  | ✓ |
| **Petroleum Resource Rent Tax (PRRT)**  | ✓ |
| **Superannuation Guarantee Employer**  | ✓ |
| **ROLE TYPE** | **GIC**  |
| **LISC Individual Recovery** | ✓ |
| **Super Co-contributions Individual Recovery** | ✓ |

Table : Account/Role Types eligible to forecast interest charges

1. Authorisation
	1. Intermediary Relationship

The SBR identifies services 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 Client Update Relationship services can be used to establish a relationship between the intermediary and the client. See the Client Update Relationship Business Implementation Guide and ATO SBR Service Registry documentation for further information.

* 1. Access Manager

AUSkey and Access Manager are used to manage access and permissions for SBR online services. ATO systems will check that the initiating party is allowed to use the interaction that is received through the SBR channel.

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

* 1. Initiating Parties

The table below displays the interactions available to each initiating party via SBR for Account & Role & Transaction Lists.

| **Service**  | **Interaction** | **Activity** | **Tax agent** | **BAS agent** | **Business** | **Business Intermediary** |
| --- | --- | --- | --- | --- | --- | --- |
| Client Account Summary | clntaccsum.list | Retrieve a list of basic account information. | ✓ | ✓ | ✓ | ✓ |
| Client Account  | clntacc.list | Retrieve a list of basic account information with additional features of due & payable balance and forecasting of penalties & interest. | ✓ | ✓ | ✓ | ✓ |
| Account Role Summary | accrolesum.list | Retrieve a list of basic role information. | ✓ | ✓ | ✓ | ✓ |
| Account Role  | accrole.list | Retrieve a list of basic role information with additional features of due & payable balance and forecasting of penalties & interest. | ✓ | ✓ | ✓ | ✓ |
| Transaction List | txlist.list | Retrieve a list of transactions for an account or role. | ✓ | ✓ | ✓ | ✓ |

Table : Parties able to use Account, Role & Transaction Lists service

* 1. Permissions

A user must be assigned the appropriate authorisation permissions to use the Account, Role and Transaction List services. 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** |
| --- | --- | --- | --- | --- |
| **clntacc.list** | Business | Individuals in businessNon-individuals | Account.View | Account details-View |
| Business Intermediary |
| Tax Agent | Non-IndividualsIndividuals | Client.Account.View | Account details-View |
| BAS Agent |
| **clntaccsum.list** | Business  | Individuals in businessNon-individuals | Account.View | Account details-View |
| Business Intermediary |
| Tax Agent | Non-IndividualsIndividuals | Client.Account.View | Account details-View |
| BAS Agent |
| **accrole.list** | Business  | Individuals in businessNon-individuals | Tax.Roles.View | Tax roles-View |
| Business Intermediary |
| Tax Agent | Non-IndividualsIndividuals | Client.Tax.Roles.View | Tax roles-View |
| BAS Agent |
| **accrolesum.lst** | Business  | Individuals in businessNon-individuals | Tax.Roles.View | Tax roles-View |
| Business Intermediary |
| Tax Agent  | Non-IndividualsIndividuals | Client.Tax.Roles.View | Tax roles-View |
| BAS Agent |
| **txlist.list** | Business  | Individuals in businessNon-individuals | Account.View | Account details-View |
| Business Intermediary |
| Tax Agent | Non-IndividualsIndividuals | Client.Account.View | Account details-View |
| BAS Agent |

Table : Access Manager Permissions

1. Constraints and Known Issues
	1. Constraints When Using This Service

This Account, Role & Transaction List services have the following unique constraints:

|  |  |
| --- | --- |
| **#** | **Constraint** |
|  | PAYGW Director Penalty Account has been included in this service but will not return a result until a future release TBA. Until that time the message returned will be ‘no result’.  |
|  | Any balance not yet due will not be provided by this service. It can be calculated as account balance minus due and payable account balance. |
|  | Superannuation Account, Unique Superannuation Identifier (USI) Account & Unclaimed Super Money (USM) Superannuation Accounts will not return:* An account balance in the Client Account service – this will only be available in the Account Role service
* A due and payable balance – only current balance will be available in the Account Role service.
 |
|  | Aggregation code types may change following the ATO system updates in a future release. |
|  | If there are any Move Transactions (e.g. Transaction Type = 670, 671 or 680) then those transactions can be aggregated only by the process date. |
|  | Account Types returned will depend upon the user type. Some accounts, by type, may not be returned to all user types. |
|  | Roles under the Superannuation Account, Unique Superannuation Identifier (USI) Account & Unclaimed Super Money (USM) Superannuation Accounts will **only** return a due and payable balance where the entity type is an individual. |

Table : Constraints using Client Account, Account Role & Transaction List interactions

* 1. Known Issues

**N/A**

1. Account, role and transaction lists guidance

Superannuation, Unique Super Identifier (USI) and Unclaimed Super Money (USM) Superannuation accounts should display transaction details under the individual roles types which differs from the traditional account level view for all other accounts (refer to **Table 3**).