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| Standard Business Reporting  Australian Taxation Office –  Lodgment Program  (ldgprgm.0001.2018)  Business Implementation Guide  Date: August 2018  Final | |
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| attention_pms This document and its attachments are **Unclassified** |  |
|  | For further information or questions, contact the SBR Service Desk at [SBRServiceDesk@sbr.gov.au](mailto:SBRServiceDesk@sbr.gov.au) or call 1300 488 231. International callers may use +61-2-6216 5577 |

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VERSION CONTROL

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| **Version** | **Release date** | **Description of changes** |
| 0.1 | 19/06/2018 | Final Copy |
| 1.0 | 12/07/2018 | Endorsed for Publishing |
| 2.0 | 23/08/2018 | Updated wording to remove ‘statistic’ where applicable to align with the correct service |

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Introduction

* 1. Purpose

The purpose of this document is to provide information that will assist software developers in understanding the business context surrounding the Lodgment Program List Service with the Australian Taxation Office (ATO) through the Standard Business Reporting (SBR) ebMS3 platform with a message format of XML. The document outlines which reporting parties can use the service and explains any constraints and known issues.

The service allows the user to track the current year’s progress towards on-time income tax and fringe benefit lodgments, as well as providing the ability to compare the annual performance result with the previous two years.

* 1. 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.

* 1. Document Context

The Lodgment Program 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
* Test information, for example conformance suites

See the [ATO SBR Logical Artefact Map](http://www.sbr.gov.au/__data/assets/file/0016/44314/SBR-ATO-Site-and-Document-maps.xlsx) 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** |
| --- | --- |
| ATO | Australian Taxation Office |
| BAS | Business Activity Statement |
| FBT or FBTR | Fringe Benefit Tax Return. A form submitted to the ATO to report a Fringe Benefit liability. |
| FRNN | Further returns not necessary |
| SBR | Standard Business Reporting  (for full definition please see the [SBR Glossary](http://www.sbr.gov.au/software-developers/developer-tools/glossary)) |

1. What is the Lodgment Program SERVICE?
   1. Interaction

Below are the interactions to be provided through SBR.

| **Interaction** | **Short Description** | **Single** | **Batch** |
| --- | --- | --- | --- |
| ldgprgm.list | This service provides tax practitioners with statistical information regarding the status and number of tax lodgments made during a lodgment period. | Yes | No |

Table 1: Interactions available for Lodgment Program List

* 1. service orchestration

### Lodgment Program

|  |  |  |
| --- | --- | --- |
| Lodgment Program | Tax Agent | SBR service interaction |
| List Lodgment Program  (LDGPRGM.list)  View Lodgment Program |  |

* 1. lodgment program (ldgprgm.0001.2018.list)

The Lodgment Program service allows tax practitioners to view their practice lodgment performance for income tax and fringe benefits tax (FBT) returns against the lodgment program 85% on-time performance benchmark.

The lodgment program helps registered tax agents to meet their tax lodgment obligations by enabling progressive lodgment over a twelve month period. To receive the concessional lodgment program due dates, a registered tax agent must:

* lodge returns electronically (unless there are exceptional circumstances)
* lodge 85% or more of their clients’ current year returns on time.

The 85% on-time lodgment performance benchmark is calculated separately for income tax and FBT on current year returns lodged by the lodgment program due date or deferred date if granted. The calculation uses the document receipt date and calculates the income tax and FBT performance at different times of the lodgment program year based on the appropriate period for the obligation. For example, the 2017-2018 lodgment program year will measure on-time lodgment by tax agents of 2016-2017 income tax returns and 2017-2018 FBT returns. The FBT year runs from 1 April to 31 March, while the income tax year for most entities runs from 1 July to 30 June.

The performance percentage calculation is based on the number of current year returns lodged divided by the number of returns due. Agents are expected to achieve 85% of returns lodged on time.

Income tax – the following current year obligations are included in the calculation of the number of current year returns lodged:

* Tax returns lodged by the due date (i.e. lodged on time)
* Tax returns lodged by the deferred due date (i.e. lodged on time deferred)
* Return not necessary advices lodged
* Further return not necessary advices

Income tax – the following current year obligations are included in the calculation of the number of current year returns due:

* Lodged on time [LDGPRGM10]
* Lodged on time deferred [LDGPRGM11­]
* Lodged late [LDGPRGM12]
* Lodged late deferred [LDGPRGM13]
* Not lodged overdue [LDGPRGM16]
* Return not necessary [LDGPRGM18]
* Further return not necessary [LDGPRGM19]

FBT – the following current year obligations are included in the calculation:

* FBT returns lodged on time (i.e. lodged on time) FBT returns lodged by the deferred due date (i.e. lodged on time deferred FBT notice of non-lodgment advices lodged (i.e. Return not necessary)
* FBT registration cancellation advices (i.e. further return not necessary)

FBT – the following current year obligations are included in the calculation of the number of current year returns due:

* Lodged on time [LDGPRGM10]
* Lodged on time deferred [LDGPRGM11­]
* Lodged late [LDGPRGM12]
* Lodged late deferred [LDGPRGM13]
* Not lodged overdue [LDGPRGM16]
* Return not necessary [LDGPRGM18]
* Further return not necessary [LDGPRGM19]

Where an agent lodges a FRNN for their client the lodgment is only included in the calculation for the year that the FRNN advice was lodged.

An example calculation is as follows:

|  |  |
| --- | --- |
| Total clients | 100 |
|  |  |
| FRNNs lodged in prior years | 15 |
| FRNN lodged in current year | **5** |
|  |  |
| Number of returns due | **80** |
| Number lodged on time | **70** |
| Number lodged late | 10 |
|  |  |
| **Performance equals** | **80\70 + 5 = 94% (Number of returns due divided by Number lodged on time and FRNN lodged in current year)** |

Where applicable, the percentage supplied is rounded to one decimal place. For example a percentage of 83.55 would be displayed as 83.6.

Further information on [how we calculate lodgment performance](https://www.ato.gov.au/tax-professionals/prepare-and-lodge/lodgment-program-framework/85--on-time-lodgment-requirement/how-we-calculate-your-lodgment-performance/) is provided online.

Currently, tax practitioners are emailed their performance summaries annually, generally around July.

The service will provide tax practitioners with statistical information regarding the status and number of tax lodgments made throughout the lodgment program year, assisting them to track progress and manage their lodgments, particularly during peak lodgment periods.

The service will enable tax practitioners to view the report on demand and:

* Track the current years progress towards on-time income tax lodgments to ensure the agent will meet their required 85% benchmark by the end of the year to receive their concessional due date extensions.
* View the previous 2 years on-time income tax lodgment outcome to provide a comparison against the current year.
* Track the current years progress towards on-time fringe benefit tax lodgments to ensure the agent will meet their required 85% benchmark by the end of the year to receive their concessional due date extensions.
* View the previous 2 years on-time fringe benefit tax lodgment outcome to provide a comparison against the current year.

Note: the prior two years lodgment performance result is the overall result for the lodgment program year.

# 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 service can be used to establish a relationship between the intermediary and the client. See the Client Update Relationships Business Implementation Guide and ATO SBR Service Registry for further information.

* 1. AUSkey and Access Manager

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

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

* 1. Initiating parties

ATO systems will check that the initiating party is allowed to use the interaction that is received through the SBR channel. The initiating party is subject to restrictions on the clients account based on their Access Manager permissions.

The table below displays the interactions available to each initiating party via SBR for the Lodgment Program Service. BAS agents do not have access to this data as they are not authorised to lodge income tax or FBT returns on behalf of their clients.

| **Service** | **Interaction** | **Activity** | **Tax agent** | **BAS agent** | **Business** | **Business Intermediary** |
| --- | --- | --- | --- | --- | --- | --- |
| Lodgment Program | ldgprgm.list | This interaction will retrieve IT and FBT lodgment statistics including the lodgment performance statistic. | ✓ |  |  |  |

Table 2: Parties able to use Lodgment Program service

* 1. Permissions

| **Service** | **Initiating Party** | **Client Type** | **Access Manager Permission** | **Permission UI label** |
| --- | --- | --- | --- | --- |
| ldgprgm.list | Tax Agent | Non-Individuals Individuals | Agent.Performance.Report.View | Lodgment Performance Report |

Table 3: Access Manager permissions

A user must be assigned the appropriate authorisation permissions to use the Lodgment Program service. The table above references the SBR service to the relevant permission in Access Manager.

1. Constraints and Known Issues
   1. Constraints When Using These Services

|  |  |
| --- | --- |
| **#** | **Constraint** |
|  | Performance data will be updated each week, generally over the weekend. Performance data provided within the service will display the last date the information was updated. |

Table 4: Service constraints

* 1. Known issues
* BAS Agents do not lodge income tax or FBT returns on behalf of their clients. A false response is returned in the ‘Report Year Statistics exists indicator’ when there are no statistics reported for the financial year requested. The same ‘false’ response is returned when a BAS Agent makes a request for lodgment program statistics. This will be resolved in the future with an error message advising that BAS Agents do not have access to this service.

# Guidance

BAS Agents requesting lodgment performance data will not have statistics to report. It is suggested that BAS agents should either not have visibility of this service, or receive a suitable message if a request is made. For example, “You do not have any Income Tax or FBT lodgment performance statistics to report”.

Additional guidance is currently not required for this service; please provide any feedback via [SBRServiceDesk@sbr.gov.au](mailto:SBRServiceDesk@sbr.gov.au).