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1. Introduction

1.1 Purpose

The purpose of this document is to provide information that will assist software developers in understanding the business context surrounding the Lodgment Progress Service with the Australian Taxation Office (ATO) through the Standard Business Reporting (SBR) platform eBMS3 platform with a message format of XML. The document outlines the reporting parties can use each of the services and explains any constraints and known issues.

The service allows the user to view information allowing a tax agent, business or business intermediary to track the progress of a tax return for the following return types:

* Individual income tax return
* Refund of franking credits return (company, trust and individual)
* Company tax return
* Strata body corporate tax return (company)
* Partnership tax return
* Super Fund tax return
* Self-Managed Superfund annual return
* Trust tax return

While the progress of return would ordinarily be related to the current tax year for which a return is required, the service has the ability to track original or amended income tax returns lodged with the ATO after 1 January 2010 for the 2005 financial year onwards.

1.2 Audience

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

1.3 Document Context

The Lodgment Progress 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.

1.4 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** |
| --- | --- |
| Commissioner initiated assessment | An assessment other than a self-assessment or self-amendment. The Commissioner may make an assessment following an audit, objection, appeal or other internal procedure. This may be a default assessment or ATO initiated amendment. |
| IITR | Individual Income Tax Return. |
| NITR | Non-Individual Income Tax Return (for example Trust return). |
| NOA | This is the notice that the ATO sends when a tax return has been processed, which advises the taxpayer about the tax owed or refunds entitled. |
| NOAA | Notice of amended assessment. This is the notice issued to the client when they or the ATO has amended details previously reported in an income tax return. The notice advises the client of the latest assessment values and the difference between them and the prior assessment. |
| XML | Extensible Markup Language (XML) is used to describe data. The XML standard is a flexible way to create information formats and electronically share structured data via the public Internet, as well as via corporate networks. |

1. What are the Lodgment Progress services?

The Lodgment Progress service allows a tax agent using SBR-enabled software to track the progress of an income tax return as it is processed by the ATO.

2.1 Interactions

|  |  |  |  |
| --- | --- | --- | --- |
| **Interaction** | **Detail** | **Single**  | **Batch** |
| ldgprog.0001.2017.list | This interaction is to provide the real time display of the progress of an Income tax return for both individual and non-individual client types.  | Y | Y |

Table 1: Interactions available for Lodgment Progress Service

2.2 service orchestration

2.2.1 List Lodgment Progress status

|  |  |  |
| --- | --- | --- |
| Lodge tax return | Tax Agent | SBR service interaction |
| SBR IITR/NITR lodgment services Lodge tax returnLodgment list service (ldglst.list) View list of lodged returns Lodgment Progress List service (ldgprog.list) View progress of returnAssessment List (asmt.list)View a list of issued assessmentsAssessment Get (asmt.get) View outcome of issued assessment |  |
| View list of lodged returns |  |  |
| View Lodgment Progress |  |  |
| View outcome of issued assessment |  |  |

Figure 1: SBR interactions List Lodgment Progress process

|  | **Interaction** | **Mandatory**  | **Service Orchestration** |
| --- | --- | --- | --- |
| 1 | iitr.lodge/ctr.lodge/fitr.lodge/ptr.lodge/smsfar.lodge/trt.lodge | No | The individual or non-individual income tax return may be lodged via any channel. |
| 2 | ldglst.list | No |  |
| 3 | ldgprog.list | Yes |  |
| 4 | asmt.list | No | This service will only retrieve details for individuals’ returns for 2016 year onwards. It does not include information for 2016 year early lodgers. |
| 5 | asmt.get | No | This service is only available for individuals for 2016 year onwards. It does not include information for 2016 year early lodgers. |

2.3 Lodgment Progress (ldgprog.0001.2017.list)

The Lodgment Progress service allows a business, tax agent or business intermediary to track the processing stages of their or their client’s return from when the return is received in ATO systems until processing is complete. The return types that can be tracked are:

* Individual income tax return
* Refund of franking credits return for company, trust and individual
* Company tax return
* Strata body corporate tax return for company
* Partnership tax return
* Super Fund tax return
* Self-Managed Superfund annual return
* Trust tax return.

An initiating party can retrieve details for a specified year or for all years for assessments from the 2005 financial year onwards, providing that the return has been lodged after 1st January 2010.

The service will display the progress of income tax returns for individuals, fully self-assessed and non-fully self-assessed entities through each relevant stage until processing is complete. Fully self-assessed entities are those that do not receive a NOA for an original assessment. Non-fully self-assessed entities and Commissioner initiated returns will receive a NOA for an original lodgment. Both fully and non-fully self-assessed entities will receive a NOA for an amendment.

For those assessments where a NOA will not be issued, the service tracks the progress of the return only. Any delay in the completion of the processing of the return will result in the [LDGPROG19] *Return processing status* remaining as ‘In progress’. For any fully self-assessed entities the final processing stage will result in the record displaying a [LDGPROG19] *Return processing status* of ‘Processed’ and a dollar value displaying for the [LODGPROG20] *Return in progress status*.

For those assessments where a NOA is to be issued, the service tracks the progress of the return and the NOA. Any delay in the completion of the processing of either the return or NOA will result in the [LDGPROG19] *Return processing status* remaining as ‘In progress’.

If a notice of assessment issue date is displayed and the [LDGPROG19] *Return processing status* is ‘In progress’ this means that there is no error delaying the completion of processing, but that the date the lodgment progress service is accessed is prior to the (estimated) NOA issue date.

When the [LDGPROG19] *Return processing status* is ‘In progress’, except for the stage when a NOA issue date is displayed, a reason will provide detail on why processing is not complete.

For a non-fully self-assessed entity and all Commissioner initiated assessments, the final processing stage will result in a [LDGPROG19] *Return processing status* of ‘Issued’ and a dollar value displaying for [LODGPROG20] *Return in progress status*. The NOA issue date displayed will be equal to or greater than the date the lodgment progress is accessed.

A dollar value will display when the [LDGPROG19] *Return processing status* is ‘Issued’ or ‘Processed’, except for Partnership and Trust returns where the return is informational only. For partnerships, any required NOA is generated from a partner’s individual return. For trusts and trust entities that are a refund of franking credits claimants, a NOA is only required if the trust is assessed as taxable. In these cases the NOA are generated via a separate internal process in ATO systems and issued to the trustee or beneficiary.

1. Authorisation

3.1 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 Relationships services 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 documentation for further information.

## 3.2 Auskey and 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 identity is confirmed (AUSkey) and that they are 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/In-detail/Using-Access-Manager/) (QC 50548). For further information on AUSkey, see the Australian Business Register’s [website](https://abr.gov.au/AUSkey/).

3.3 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** | **BAS agent** | **Business** | **Business intermediary** |
| Lodgment Progress 2017 |  lodgprog.0001.2017.list | This interaction is to provide the real time display of the progress of an Income tax return for both individual and non-individual client types. | Y | N | Y | Y |

Table 2: Lodgment Progress service permissions

3.4 permissions

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

|  |  |  |  |
| --- | --- | --- | --- |
| **Service** | **Initiating Party** | **Client Type** | **Access Manager Permission** |
| lodgprog.0001.2017.list | Tax Agent | Non-IndividualsIndividuals | Client.LodgmentCalendar.View |
| Business/Business Intermediary | LodgmentCalendar.View |

Table 3: Access Manager Permissions

1. Constraints and Known Issues

## 4.1 Constraints When Using These Services

|  |  |  |
| --- | --- | --- |
| **#** | **Service Name** | **Constraint** |
|  | LDGPROG | The Lodgment Progress service will provide progress of the processing of the Trust tax return or Application for refund of franking credits - endorsed income tax exempt entities and deductible gift recipients only. If a trust is taxable, a NOA for trustees/beneficiaries will be generated. The generation of the NOA is not triggered by the finalisation of the return but occurs in a separate internal process after the tax return is processed. A value will not be returned by our systems for these returns, or for partnership returns (see Table 7 for details).Where the service displays the *Return progress status* for these entities as processed, this does not refer to the progress of the generation of any NOAs. |
|  | LDGPROG | Attribution managed investment trust returns are not able to be tracked using this service. |
|  | LDGPROG | This service only provides tracking details of tax return lodgments received from 1 January 2010 for the 2005 financial year onwards.  |
|  | LDGPROG | Refund of franking credits returns for company and trusts prior to the 2014 financial year are not able to be tracked using this service. |
|  | LDGPROG | Commissioner initiated assessments will display once the *Return progress status* is ‘Issued’ and the NOA issue date is less than or equal to today’s date.  |
|  | LDGPROG | A received date will not display for Commissioner initiated assessments. |

Table 4: Service constraints

## 4.2 known issues

Not applicable.

1. Lodgment Progress guidance

There are up to six stages of processing that may occur before a return and any associated NOA are finalised. The stages will occur in order; however a return may not necessarily progress through each stage. For example, a return may begin the process at Stage 1 but may then progress to Stage 3.

The processing stages and the *Return processing status* [LDGPROG19] and *Return in progress status* [LDGPROG20] values displayed at each stage vary depending on the entity type and whether the client is going to receive a NOA. The tables below identify these variations and the category of clients covered:

|  |  |
| --- | --- |
| **Stage** | **Stage, return processing status and return in progress status** |
| 1 | * Return processing status – In progress
* Return in progress status – Processing
 |
| 2 | * Return processing status – In progress
* Return in progress outcome – Information pending
 |
| 3 | * Return processing status – In progress
* Return in progress status – Under review
 |
| 4 | * Return processing status – In progress
* Return in progress status – Balancing account
 |
| 5 | * Return processing status – In progress
* Return in progress status – Processing
* estimated assessment issue date for the NOA
 |
| 6 | * Return processing status – Issued
* Return in progress status – Dollar value of the assessment
* assessment issue date for the NOA.
 |

**Table 5: Return stages where a NOA is issuing**

|  |  |
| --- | --- |
| **Stage** | **Stage, return processing status and return in progress status** |
| 1 | * Return processing status – In progress
* Return in progress status – Processing
 |
| 2 | * Return processing status – In progress
* Return in progress outcome – Information pending
 |
| 3 | * Return processing status – In progress
* Return in progress status – Under review
 |
| 4 | * Return processing status – In progress
* Return in progress status – Balancing account
 |
| 5 | * Return processing status – Processed
* Return in progress status – Dollar value
 |

Table 6: Return stages where a NOA is not issuing

|  |  |
| --- | --- |
| **Stage** | **Stage, return processing status and return in progress status** |
| 1 | * Return processing status – In progress
* Return in progress status – Processing
 |
| 2 | * Return processing status – In progress
* Return in progress outcome – Information pending
 |
| 3 | * Return processing status – In progress
* Return in progress status – Balancing account
 |
| 4 | * Return processing status – Processed
* Return in progress status – Information recorded
 |

Table 7: Return processing status - Partnerships and Trust

The ATO recommends that a visual representation of the stages may be provided for individuals as follows. In the below example, an agent has logged into their software and is checking on the progress of their individual clients return. From the visual representation they are able to determine that the return is up to Stage 2 of the process. This aligns with a [LDGPROG19] *Return processing status* of ‘In progress’ and a [LDGPROG20] *Return in progress status* of ‘Information pending’.

Processing

Information Pending

Under Review

Balancing Account

Processing

Issued

Figure 2: Visual representation of progress of lodgment for an individual

If a client has multiple returns for the specified period, the ATO recommends a visual representation be displayed for each assessment through the relevant processing stages. This categorisation would be based on the Return processing status, Return in progress status and Return in progress reason variations possible.

The visual representation illustrated above is predicated on the basis of displaying a single client record at a time. The service will not display multiple client records grouped into the relevant processing stages.

Currently the ATO provides tax agents with a grouped report on delayed refunds that are over 30 days for their individual clients.

The Lodgment Progress service provides the ability to track the progress of a return and associated NOA in real time. Delivering a real-time listing of returns at each stage of processing based on the Return processing status, Return in progress status and Return progress reason may be of greater benefit to agents from a practice perspective.