

Standard Business Reporting

Australian Taxation Office

Message Structure Table Guide

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Status: Final – suitable for use

* This document and its attachments are **Unclassified.**

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International callers may use +61-2-6216 5577

VERSION CONTROL

| **Version** | **Date** | **Description of changes** |
| --- | --- | --- |
| 1.0 | 23.11.2017 | The information contained in this document was previously located in the ATO Common Message Implementation Guide (cMIG) version 3.0 dated 15th September 2016 and has been removed to this stand-alone document.  The intention is to remove the detail into the MSTs proper as ‘Document Control’. |

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# **Introduction**

Purpose

The purpose of this document is to provide information that will assist software developers to understand the request or response interface for the web services offered by the Australian Taxation Office (ATO) through the Standard Business Reporting (SBR) platforms (SBR Core Services and ebMS3).

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.

# **Message Structure spreadsheets**

The ATO supplies a separate Excel spreadsheet for each ATO product describing the message structure. These contain

* one worksheet containing the Context structure table (CST);
* one worksheet containing the Message structure table (MST); and
* zero, one or more containing domain definitions.

The CST, MST and (where applicable) domain definitions together define the context, structure and attributes of the data elements.

The Message Structure Spreadsheets refer to XBRL concepts but may be used to describe message structures that are to be implemented in JSON/XML data formats. Where those spreadsheets refer to an XBRL concept, and payloads are specified as being in JSON/XML format, the equivalent JSON/XML concept should be read in place of that XBRL concept.

The following table describes each column in the context structure tables.

|  |  |
| --- | --- |
| **Column label** | **Description** |
| **Seq Num** | Sequence number that provides a logical order to the context instances and allows sorting of the table. |
| **Label** | For a heading shows the logical grouping of a context or context instance.  For a context instance, shows the abbreviated name of the context instance as used in the MST. |
| **Start/Instant Date** | The start date or instant date expected for the context instance. |
| **End Date** | The end date expected for the context instance. |
| **Description** | Describes the context instance. |
| **Period Type** | Indicates whether the context instance is in relation to a ‘Duration’ or an ‘Instant’. |
| **Min Occurs** | The minimum number of occurrences the context instance must appear within a valid business document. |
| **Max Occurs** | The maximum number of occurrences of a context instance that may appear within a valid business document. |
| **Identifier Scheme** | The entity identifier scheme for the context instance. |
| **Identifier Value** | The value required to describe the entity as defined by the identifier scheme. |
| **Dimension #:Namespace Prefix** | The namespace prefix of each dimension in the context instance. |
| **Dimension #: Name** | The dimension name of each dimension in the context instance. |
| **Dimension #: Type** | Indicates whether the dimension is ‘Explicit’ or ‘Typed’. |
| **Dimension #: Value** | The value required for each dimension in the context instance.  Where a typed dimension is a container, each contained element and their respective values will be described. For dimensions or elements which require explicit values, the applicable physical values will be defined. |
| **Dimension #: Element[[1]](#footnote-2)** | For ‘Typed’ dimensions. The name of the container element. The namespace prefix for this element is the same as the dimension namespace prefix |
| **Dimension #: Alias1** | The Alias (from the MST) where an element of type ‘context’ in the Message Structure table refers to a dimension value. |
| **XML - XPath** | For XML based messages, will contain the full XPath expression describing where the element(s) using this context will be located. |
| **JSON - JSONPath** | For JSON based messages, will contain the full JSONPath expression describing where the element(s) using this context will be located. |

Table : CST Table Description

The following table describes each column in the MSTs.

| **Column label** | **Description** |
| --- | --- |
| **Seq Num** | Sequence number that provides a logical order to the facts within the business document and allows sorting of the table |
| **Parent Seq Num** | The sequence number of the parent item under which the current item is nested. This is used to represent physical and logical nesting of facts and tuples under headings and tuples.  For example, a group of elements with a ParentSeqNum of 15 is nested under the item (heading or tuple) with the SeqNum of 15. |
| **Alias** | The abbreviated identifier for a given fact. The alias may be used within validation rules (within square brackets) to describe that fact. |
| **Element Type** | This indicates if the row refers to a fact, a tuple name, a heading, or context element (e.g. period dates and entity identifiers).  A heading is an arbitrary name given to group facts and tuples in order to assist understanding but do not exist within the SBR reporting taxonomy.  A context element is information that is contained within the context instance which includes entity identifiers, period dates and dimensions values. |
| **Label** | The label of the fact, tuple, label or context element.  For facts, these are the Report Labels in the SBR reporting taxonomy. |
| **ELS Tag** | Where present, these show the ELS tag identifier for a given fact. This aims to assist software developers familiar with ELS software specifications.[[2]](#footnote-3) |
| **Min Occurs** | Indicates the minimum number of occurrences a fact or tuple must appear within a context instance or enclosing tuple. Where a tuple is optional and a fact within that tuple is mandatory, the fact is only mandatory if the tuple is present within the business document. |
| **Max Occurs** | Indicates the maximum number of occurrences a fact or tuple may appear within a context instance or enclosing tuple. |
| **TREF ID** | A number allocated by the SBR program to uniquely identify a data element. |
| **Namespace Prefix** | The abbreviated name for the class, including its version number, for the definitional taxonomy element. |
| **Element Name** | The name of the definitional taxonomy element. |
| **Context** | The context instance for a given fact or tuple. For facts within a tuple, this includes the values for any qualifiers. For example, each of the facts for an AddressDetails tuple will include values for the usage code and currency code, such as: ‘RP.[AddressDetails.Usage.Code=’BUS’].[AddressDetails.Currency.Code=’C’]’. |
| **Period Type** | Indicates whether the fact has a period type of ‘Duration’ or ‘Instant’. |
| **Balance Type[[3]](#footnote-4)** | Indicates whether the monetary item is a debit or credit. |
| **Business Definition**Error! Bookmark not defined. | The broad business definition of the data element from a ‘whole of government’ perspective. |
| **Business Guidance** | Guidance provided when additional information is required to complement the business definition. |
| **Report Guidance** | Provides specific guidance in regards to the use of the given fact within the report (e.g. element properties such as codes). |
| **Legal Reference** | Where present, these show the legal references for a given fact. |
| **Data Type** | The SBR taxonomy data type or the base data type |
| **Pattern** | Defines the exact sequence of characters that are acceptable (e.g. regular expression) |
| **Full Enumeration** | Defines a list of acceptable values. List of valid values, separated by a “|” character |
| **Min Length** | Specifies the minimum number of characters or list items allowed. Must be equal to or greater than zero |
| **Max Length** | Specifies the maximum number of characters or list items allowed. Must be equal to or greater than zero |
| **Total Digits** | Specifies the exact number of digits allowed. Must be greater than zero  *Note: Used for defining a very small number of SBR AU Taxonomy data elements* |
| **Fractional Digits** | Specifies the maximum number of decimal places allowed. Must be equal to or greater than zero  *Note: Used for defining a very small number of SBR AU Taxonomy data elements* |
| **XML - XPath** | For XML based messages, will contain the full XPath expression describing the element name and location. |
| **JSON - JSONPath** | For JSON based messages, will contain the full JSONPath expression describing the element name and location. |

Table 1: MST Table Description

# **Previous version control**

| **Version** | **Date** | **Description of changes** |
| --- | --- | --- |
|  |  |  |

1. **Important:** These columns are being introduced as part of 2016 changes. These columns may not appear in MST artefacts first published prior to 2016 (i.e. if the MST filename contains year less than 2016). [↑](#footnote-ref-2)
2. **Important:** The SBR data maps identify certain relationships that exist from paper forms, to ELS (Electronic Lodgment Services), and to SBR forms. They are provided as supplementary material to help you better understand the SBR requirements and SBR forms. However, the SBR data maps do not directly correspond to the paper forms or ELS tagged format. In some instances the SBR taxonomy maps a 'one to many' relationship of a label, or a label may not be required in SBR but is available on the paper form. Similarly there are some SBR requirements that may not be present on the paper form. [↑](#footnote-ref-3)
3. **Important:** These columns are being introduced as part of 2016 changes. These columns may not appear in MST artefacts first published prior to 2016 (i.e. if the MST filename contains year less than 2016). [↑](#footnote-ref-4)