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| Standard Business Reporting  Consolidated Group Losses Schedule Message Implementation Guide for 2011  Program name: Standard Business Reporting  Date: 28 April 2011  FOR PRODUCTION USE | | | |
|  | | | |
| 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 +61 1300 488 231. International callers may use +61-2-6216 5577 | | |

VERSION CONTROL

|  |  |  |
| --- | --- | --- |
| **Version** | **Release**  **date** | **Description of changes** |
| 1.0 | 28/04/2011 | The message is based on the 2010 message, with updates to incorporate changes for the TT2011 tax year.  Section 5.2.1.3.2   1. Elements removed form the ‘RP’ context:   - rvctc3.xx.xx:Tax.Losses.  AttributabletoForeignNonAssessableNonExemptIncome.Amount  - rvctc3.xx.xx: Tax.Losses.AllOtherForeignSourceIncomeNet.Amount  - rvctc3.xx.xx: Tax.Losses.AssessableForeignSourceIncomeTotal.Amount  - rvctc3.xx.xx:Tax.Losses.  ChoiceToReduceConvertibleForeignLossesToStartingTotalThreshold.Amount  - rvrvctc3. xx.xx: Tax.Losses.ConvertibleForeignLossesIncomeTotal.Amount  - rvctc3.xx.xx:Tax.Losses. Tax.Losses.ConvertibleForeignLosses.Amount   1. Elements removed from ‘RP.INTI’ context:   - rvctc3.xx.xx:Tax.Losses.CarriedForward.ForeignSourceConvertibleLosses.Amount   1. Elements removed from ‘RP.PASSI’ context:   - rvctc3.xx.xx:Tax.Losses.CarriedForward.ForeignSourceConvertibleLosses.Amount   1. Elements removed from ‘RP.OFFI’ context:   - rvctc3.xx.xx:Tax.Losses.CarriedForward.ForeignSourceConvertibleLosses.Amount   1. Elements removed from ‘RP.ALLI’ context:   - rvctc3.xx.xx:Tax.Losses.CarriedForward.ForeignSourceConvertibleLosses.Amount   1. Elements removed from ‘RP.Y0-10SAP’ context:  * rvctc3.xx.xx:Tax.Losses.ForeignSourceIncomeStartingTotal.Amount’  1. Context rule VR.ATO.CGLS.404031 replaced by VR.ATO.CGLS.404150 2. Contexts ‘RP.INTI’, ‘RP.PASSI’, ‘RP.OFFI’, ‘RP.ALLI’ & ‘RP.Y0-10SAP’ removed as now redundant. |

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| ENDORSEMENT  APPROVAL |  |  |
| Helen Austin | Chief Solutions Architect  Solutions Integration  Standard Business Reporting | |
| Michael Ferris | Project Manager  Strategic Web Services  Australian Taxation Office | |

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Terminology

For definition of the terminology and acronyms used within this document please refer to the glossary on the SBR website – Click here

<https://www.sbr.gov.au/content/public/help/glossary>

The key words “MUST”, “MUST NOT”, “REQUIRED”, “SHALL”, “SHALL NOT”, “SHOULD”, “SHOULD NOT”, “RECOMMENDED”, “MAY”, and “OPTIONAL” in this document are to be interpreted as described in RFC 2119 **http://www.ietf.org/rfc/rfc2119.txt**. The use of the word “Mandatory” is to be read as “MUST”.

1. Introduction
   1. Purpose

The purpose of this document is to support the software developer in the implementation of the SBR Consolidated Group Losses Schedule (CGLS) reporting service for the *Australian Taxation Office (ATO).*

The CGLS cannot be sent in alone. It must accompany one of the below-listed Income Tax Return (ITR) forms:

* Company Return (CTR),
* Trust Return (TRT),
* Fund ITR (FITR), or
* SMSF Annual Return (SMSFAR).
  1. Audience and Scope

This document contains the necessary information required to support the ATO CGLS implementation.

* 1. References

|  |  |  |
| --- | --- | --- |
| Ref | **Document Link** | **Document description** |
| 1. | The SBR Web Service Implementation Guide document can be downloaded at  <https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/commoncomponents> (requires login) | Technical interface data that is common to all business processes and messages that use the SBR channel:   * Web service protocol specifications * Standard message header structure * Standard error codes * Authentication protocol and trust broker |
| 2. | The SBR Taxonomy Architecture document can be downloaded at  <https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/commoncomponents> (requires login) | Reference document that describes the structure of the SBR taxonomy, its naming conventions, release management and change control, and how each business interaction fits within the architecture. |
| 3. | The Software Developer Kit documentation can be accessed at  <https://www.sbr.gov.au/content/myhome/softwaredevelopers/sdkguide>  (requires login) | Reference information for software developers using the SBR software developer kit |

* 1. Change Management

If a material change is required to the Tax Office CGLS Message Implementation Guide (MIG) the document will be re-released. The Taxonomy Approval Committee must approve any change.

1. General Instructions

This section provides instructions that are relevant across all collaborations and messages specified within this MIG.

The CGLS is part of the ATO SBR Income Tax suite. This suite of reporting taxonomies combine to allow a taxpayer (Reporting Party) to lodge an ITR.

When lodging an ITR a Reporting Party must populate a return document (e.g. CTR) and, dependent on their business activities, may need to lodge one or more schedules (e.g. CGLS) with the return.

* 1. message structure

The message design of the Tax Office Income Tax suite specifies that a return and associated schedules are all included in one SBR message. The return and each schedule will be separate Business Documents (XBRL instances) within the Standard Business Document Body structure as defined in the web services implementation guide (WIG).

* 1. taxonomy and mig structure

Within the Income Tax suite each return and schedule will have its own reporting taxonomy and MIG. To enable lodgment of an Income Tax Return a software developer will need to consider these taxonomies and MIGs together.

Where a schedule can only be lodged in conjunction with a return, the details in the MIG for that schedule will only cover information relating to the schema for that schedule. The MIG for the return will contain the detail of the interaction and the overall message.

* 1. schema use

The lodge schema for this report is used for both the pre-lodge and lodge interactions.

* 1. MOnetary Amount

All data elements of type xbrli:MonetaryItemType supplied within messages associate to this report are required to be in Australian dollars. In adherence with the XBRL standard this is achieved by using the following unit declaration:

<xbrli:unit id="u1">

    <xbrli:measure>iso4217:AUD</xbrli:measure>

</xbrli:unit>

XBRL processors will validate that the measure adheres to the ISO standard but the agency will ensure that this is set to Australian Dollars. If this fails validation then the error response <to be determined> will be returned.

* 1. Declarations

Refer to the MIG for the parent return for information on the declarations. No further declaration is required.

* + 1. Document Identifiers

The sbdm:BusinessDocument.GovernmentGeneratedIdentifier.Text field will not be used for CGLS interactions.

* 1. Response Messages
     1. Messages Described in the MIG

Where business rules associated with data elements could be reasonably implemented by a Software Developer they have been described in the business content tables below along with an associated response message code. A description of response message coding can be found in Appendix A of this document.

* 1. Rule Expression

Many of the rules in the tables below are written in Tax Office Structured English. This is a type of pseudo code and has been used to ensure clarity in rule expression. For explanations of terms used in Tax Office Structured English see Appendix B.

* + 1. Context MIG Labels

Context Instance labels will be given to each possible instances of a context and will be used within the MIG to describe the context and link to a context.

For example, a fact may appear in a business rule with a prefix *RP.Y0-1: rvctc3.01.00:TaxLosses.CarriedForward.Total.Amount.*

This indicates that this fact is being reported in the context where the ReportPartyType is set to”Reporting Party” and the RelativePeriodDuration is set to “Y0-1”.

* + 1. Tuples and Context

All facts reported in a tuple must use the same context.

* + 1. Format Rules

There are format rules that will be applied to facts provided in request documents. Given that they are heavily resused and very simple, they have been included here rather than provided in the message tables that follow for each fact.

| **XBRL data type** | **Rules** | **Rule Imp.** | **SBR Msg Code** |
| --- | --- | --- | --- |
| Any | Data supplied longer than maximum field length | See Schematron Rules against each individual field | CMN.ATO.GEN.001011 |
| xbrli:dateItemType | Date invalid or format incorrect | Schematron ID = VR.ATO.GEN.001008 | CMN.ATO.GEN.001008 |
| xbrli:monetaryItemType | Monetary format incorrect | Schematron ID = VR.ATO.GEN.001009 | CMN.ATO.GEN.001009 |
| xbrli:booleanItemType | Boolean format incorrect | Schematron ID = VR.ATO.GEN.001010 | CMN.ATO.GEN.001010 |
| ID | ID format incorrect | Schematron ID = VR.ATO.GEN.001012 | CMN.ATO.GEN.001012 |
| xbrli:positiveIntegerItemType | Positive integer format incorrect | Schematron ID = VR.ATO.GEN.001013 | CMN.ATO.GEN.001013 |
| xbrli:nonNegativeIntegerItemType | Non negative integer format incorrect | Schematron ID = VR.ATO.GEN.001014 | CMN.ATO.GEN.001014 |
| xbrli:pureItemType | Pure format incorrect | Schematron ID = VR.ATO.GEN.001015 | CMN.ATO.GEN.001015 |
| Any | Data supplied does not match the xsd:pattern value | Schematron ID = VR.ATO.GEN.001017 | CMN.ATO.GEN.001017 |
| xbrli:decimalItemType | Decimal format incorrect | Schematron ID = VR.ATO.GEN.001018 | CMN.ATO.GEN.001018 |

1. Business Overview

The Consolidated Groups Losses Schedule should be completed by a head company of a consolidated group or multiple entry consolidated (MEC) group that:

* The total of the group’s tax losses and net capital losses carried forward to the 2011–12 income year is greater than $100,000.
* The total of its tax losses and net capital losses transferred from joining entities is greater than $100,000.
* The total of its utilised tax losses and net capital losses is greater than $10000.00.
* The total of its foreign source losses carried forward to the 2011-12 income year is greater than $100,000.
* The deduction for its share of earlier year controlled foreign company (CFC) losses is greater than $100,000.
* Its share of CFC losses carried forward to later income years is greater than $100,000.
* It is a life insurance company and has a total of complying superannuation/first home savers account (FHSA) class tax losses and complying superannuation/FHSA net capital losses carried forward to the 2011-12 income year greater than $100,000.

A CGLS form cannot be lodged alone. The form must be lodged accompanied by a parent form, this being either a Company Tax Return, Trust Return, Fund Income Tax Return or Self Managed Superannuation Fund Annual Return.

An applicable parent form can have no more than one CGLS form attached.

For a narrative and a high level context of interactions between a business, or intermediary, and the Tax Office for the purposes of meeting a CGLS obligation, please refer to the MIG for the associated parent form.

* 1. Financial Year and Substituted Accounting Periods

Most Reporting Parties will report Income Tax over the standard Australian financial year (1st July to 30th June). Some Reporting Parties will have a specific arrangement with the Tax Office to report Income Tax over a different financial year period called a Substituted Accounting Period (SAP). If the Reporting Party operates on a SAP, wherever duration is specified for the report (for example in the RP context instance), the SAP start and end dates must be supplied.

If lodged as a schedule, the Period Start and End dates must be the same as on the parent return.

* 1. Business Applicability Period

The CGLS paper form has a separate version for each financial year. Even if no changes apply to CGLS for a particular financial year, a new paper form version is released. The paper form version corresponds to a particular financial year; therefore past periods cannot be lodged using the latest version.

In SBR however, there will not be a new schema released each year in line with the paper form version. This means the CGLS schema will not have a designated expiry date, as it is deemed current until a change is necessary.

When a new CGLS message is released, then the previous message will be end-dated to restrict its use to only those financial years for which it is valid.

* 1. Amendments

The ATO will accept amendments via the SBR channel from 1 July 2011.

* 1. Report Version

The SBR report version for 2011 and onwards is cgls.0002.02.00.

1. XBRL Context Specifications

The following sections define the context specifications for CGLS. The context types are allocated to the individual data elements within the message specifications which follow

* 1. Context Specification Dimension 1: ReportPartyTypeDimension

| **XBRL Instance Context Data Concept** | **Requirement** | **Instructions/Rules** | **Rule Imp** | **SBR Msg Code** |
| --- | --- | --- | --- | --- |
| Context Identifier | Mandatory | This is a unique identifier used to link the data element to a defined XBRL context. SBR is recommending a four character id starting with ‘C’ and a three digit sequential number for each context eg C001  1. IF context id = NULLORBLANK  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.000240 | 1. CMN.ATO.GEN.200007 |
| Entity Identifier | Mandatory | This field must be set to the TFN of the party the context relates to.  1. IF enitity.identifier = NULLORBLANK  RETURN VALIDATION MESSAGE  ENDIF  2. IF RP:entity.identifier.TFN = NULLORBLANK  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.001020  2. Schematron ID = VR.ATO.GEN.410113 | 1. CMN.ATO.GEN.001020  2. CMN.ATO.GEN.410113 |
| Entity Identifier Scheme | Mandatory | This field must be set to **http://www.ato.gov.au/tfn**  1. IF Identifier Scheme <> “http://www.ato.gov.au/tfn”  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.001021 | 1. CMN.ATO.GEN.001021 |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyTypeDimension set to ReportingParty  1. IF (RprtPyType.xx.xx:ReportPartyTypeDimension <> "RprtPyType.02.03:ReportingParty") OR (RprtPyType.xx.xx:ReportPartyTypeDimension <> "RprtPyType.02.03:Transferor") OR (RprtPyType. xx.xx:ReportPartyTypeDimension <> "RprtPyType.02.03:JoiningEntity")  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CGLS.404034 | 1. CMN.ATO.CGLS.404034 |
| Period Date - Start Date | Mandatory | 1. IF period.startDate = NULLORBLANK WHERE CONTEXT(ALL) RETURN VALIDATION MESSAGE ENDIF  2. IF period.startDate >= period.endDate WHERE CONTEXT(ALL) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000199  2. Schematron ID = VR.ATO.GEN.000201 | 1. CMN.ATO.GEN.001001  2. CMN.ATO.GEN.200009 |
| Period Date - End Date | Mandatory | 1. IF period.endDate = NULLORBLANK WHERE CONTEXT(ALL) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000237 | 1. CMN.ATO.GEN.001001 |

* + 1. Context instances

| **Context Instance MIG Label** | **Dimensions with Constrained Values** | **Hypercubes** | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| --- | --- | --- | --- | --- | --- |
| **ReportPartyType** |  |  |  |  |
| RP | “RprtPyType.02.03:ReportingParty” | ReportingParty | 1. IF (RP:entity.identifier.TFN <> PARENT RETURN:RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE  ENDIF  2. IF COUNT(RP) <> 1  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.402009  2. Schematron ID = VR.ATO.GEN.000208 | 1. CMN.ATO.GEN.402009  2. CMN.ATO.GEN.200007 |
| TRFR | “RprtPyType.02.03:Transferor” | Transferor | 1. IF COUNT (CONTEXT(TRFR)) > 12  RETURN VALIDATION MESSAGE  ENDIF  2. IF COUNT([CGLS15]) > 6  RETURN VALIDATION MESSAGE  ENDIF  3. IF COUNT([CGLS30]) > 6  RETURN VALIDATION MESSAGE  ENDIF  4. IF (ALGORITHM([CGLS:TRFR:entity.identifier.TFN]) = FALSE)  RETURN VALIDATION MESSAGE  ENDIF  5. IF TRFR:entity.identifier = ANY OTHER OCCURANCE(TRFR:entity.identifier.TFN)  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CGLS.404038  2. Schematron ID = VR.ATO.CGLS.404125  3. Schematron ID = VR.ATO.CGLS.404127  4. Agency  5. Schematron ID = VR.ATO.CGLS.404139 | 1. CMN.ATO.CGLS.404038  2. CMN.ATO.CGLS.404058  3. CMN.ATO.CGLS.404059  4. CMN.ATO.GEN.428016  5. CMN.ATO.CGLS.404053 |
| JE | “RprtPyType.02.03:JoiningEntity” | JoiningEntity | 1. IF COUNT (CONTEXT(JE)) > 4  RETURN VALIDATION MESSAGE  ENDIF  2. IF (ALGORITHM([CGLS:JE:entity.identifier.TFN]) = FALSE)  RETURN VALIDATION MESSAGE  ENDIF  3. IF JE:entity.identifier = ANY OTHER OCCURANCE(JE:entity.identifier.TFN)  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CGLS.404039  2. Agency  3. Schematron ID = VR.ATO.CGLS.404140 | 1. CMN.ATO.CGLS.404039  2. CMN.ATO.GEN.428016  3. CMN.ATO.CGLS.404054 |

* 1. Context Specification Dimension 1: ReportPartyTypeDimension, Dimension 2: MajorityOwnershipAndControlTestsTypeDimension

| **XBRL Instance Context Data Concept** | **Requirement** | **Instructions/Rules** | **Rule Imp** | **SBR Msg Code** |
| --- | --- | --- | --- | --- |
| Context Identifier | Mandatory | This is a unique identifier used to link the data element to a defined XBRL context. SBR is recommending a four character id starting with ‘C’ and a three digit sequential number for each context eg C001  1. IF context id = NULLORBLANK  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.000240 | 1. CMN.ATO.GEN.200007 |
| Entity Identifier | Mandatory | This field must be set to the TFN of the reporting party business document instance relates to.  1. IF enitity.identifier = NULLORBLANK  RETURN VALIDATION MESSAGE  ENDIF  2. IF (RprtPyType.xx.xx:ReportPartyTypeDimension = "RprtPyType.02.03:ReportingParty") AND (entity.identifier.TFN <> RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.001020  2. Schematron ID = VR.ATO.CGLS.404134 | 1. CMN.ATO.GEN.001020 2. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to **http://www.ato.gov.au/tfn**  1. IF Identifier Scheme <> “http://www.ato.gov.au/tfn”  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.001021 | 1. CMN.ATO.GEN.001021 |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyType set to ReportingParty | N/A | N/A |
|  | Mandatory | Explicit member dimension MajorityOwnershipAndControlTestsTypeDimension set to “COTPassed”, “COTFailedSBTPassed” or “COTTrust”  1. IF MajOwnshpAndCntrlTestType.xx.xx:MajorityOwnershipAndControlTestsTypeDimension <> NULLORBLANK AND  MajOwnshpAndCntrlTestType.xx.xx:MajorityOwnershipAndControlTestsTypeDimension <> SET (“MajOwnshpAndCntrlTestType.02.00:COTPassed",“MajOwnshpAndCntrlTestType.02.00:COTFailedSBTPassed",“MajOwnshpAndCntrlTestType.02.00:COTTrust")  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CGLS.404032 | 1. CMN.ATO.CGLS.404032 |
| Period Date - Start Date | Mandatory | 1. IF period.startDate = NULLORBLANK WHERE CONTEXT(ALL) RETURN VALIDATION MESSAGE ENDIF  2. IF period.startDate >= period.endDate WHERE CONTEXT(ALL) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000199  2. Schematron ID = VR.ATO.GEN.000201 | 1. CMN.ATO.GEN.001001  2. CMN.ATO.GEN.200009 |
| Period Date - End Date | Mandatory | 1. IF period.endDate = NULLORBLANK WHERE CONTEXT(ALL) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000237 | 1. CMN.ATO.GEN.001001 |

* + 1. Context instances

| **Context instance MIG Label** | **Dimensions with constrained values** | | **Hypercubes** | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| --- | --- | --- | --- | --- | --- | --- |
| **ReportPartyTypeDimension** | **MajorityOwnershipAndControlTestsTypeDimension** |  |  |  |  |
| RP.COTP | “RprtPyType.02.03:ReportingParty” | “MajOwnshpAndCntrlTestType.02.00:COTPassed” | ReportingPartyMajorityOwnershipAndControlTestsType | 1. IF COUNT(CONTEXT(RP.COTP)) > 1  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CGLS.404041 | 1. CMN.ATO.GEN.200007 |
| RP.COTF | “RprtPyType.02.03:ReportingParty” | “MajOwnshpAndCntrlTestType.02.00:COTFailedSBTPassed” | ReportingPartyMajorityOwnershipAndControlTestsType | 1. IF COUNT(CONTEXT(RP.COTF)) > 1  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CGLS.404042 | 1. CMN.ATO.GEN.200007 |
| RP.COTT | “RprtPyType.02.03:ReportingParty” | “MajOwnshpAndCntrlTestType.02.00:COTTrust” | ReportingPartyMajorityOwnershipAndControlTestsType | 1. IF COUNT(CONTEXT(RP.COTT)) > 1  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CGLS.404040 | 1. CMN.ATO.GEN.200007 |

* 1. Context Specification Dimension 1: ReportPartyTypeDimension, Dimension 2: LossGenerationSourceDimension

| **XBRL Instance Context Data Concept** | **Requirement** | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| --- | --- | --- | --- | --- |
| Context Identifier | Mandatory | This is a unique identifier used to link the data element to a defined XBRL context. SBR is recommending a four character id starting with ‘C’ and a three digit sequential number for each context eg C001  1. IF context id = NULLORBLANK  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.000240 | 1. CMN.ATO.GEN.200007 |
| Entity Identifier | Mandatory | This field must be set to the TFN of the reporting party business document instance relates to.  1. IF enitity.identifier = NULLORBLANK  RETURN VALIDATION MESSAGE  ENDIF  2. IF (RprtPyType.xx.xx:ReportPartyTypeDimension = "RprtPyType.02.03:ReportingParty") AND (entity.identifier.TFN <> RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.001020  2. Schematron ID = VR.ATO.CGLS.404134 | 1. CMN.ATO.GEN.001020 2. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to **http://www.ato.gov.au/tfn**  1. IF Identifier Scheme <> “http://www.ato.gov.au/tfn”  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.001021 | 1. CMN.ATO.GEN.001021 |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyTypeDimension set to ReportingParty | N/A | N/A |
|  | Mandatory | Explicit member dimension LossGenerationSourceDimension set to ”Group”, “Transferred” or ”Total”  1. IF LossGenSource.xx.xx:LossGenerationSourceDimension <> NULLORBLANK AND  LossGenSource.xx.xx:LossGenerationSourceDimension <> SET  (“LossGenSource.02.00:Group", “LossGenSource.02.00:Transferred","LossGenSource.02.00:Total")  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CGLS.404033 | 1. CMN.ATO.CGLS.404033 |
| Period Date - Start Date | Mandatory | 1. IF period.startDate = NULLORBLANK WHERE CONTEXT(ALL) RETURN VALIDATION MESSAGE ENDIF  2. IF period.startDate >= period.endDate WHERE CONTEXT(ALL) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000199  2. Schematron ID = VR.ATO.GEN.000201 | 1. CMN.ATO.GEN.001001  2. CMN.ATO.GEN.200009 |
| Period Date - End Date | Mandatory | 1. IF period.endDate = NULLORBLANK WHERE CONTEXT(ALL) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000237 | 1. CMN.ATO.GEN.001001 |

* + 1. Context instances

| **Context instance MIG Label** | **Dimensions with constrained values** | | **Hypercubes** | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| --- | --- | --- | --- | --- | --- | --- |
| **ReportPartyTypeDimension** | **LossGenerationSourceDimension** |  |  |  |  |
| RP.GRP | “RprtPyType.02.03:ReportingParty” | “LossGenSource.02.00:Group” | ReportingPartyLossGenerationSource | 1. IF COUNT(CONTEXT(RP.GRP)) > 1  RETURN VALIDATION MESSAGE  END IF | 1. Schematron ID = VR.ATO.CGLS.404043 | 1. CMN.ATO.GEN.200007 |
| RP.TRFD | “RprtPyType.02.03:ReportingParty” | “LossGenSource.02.00:Transferred” | ReportingPartyLossGenerationSource | 1. IF COUNT(CONTEXT(RP.TRFD)) > 1  RETURN VALIDATION MESSAGE  END IF | 1. Schematron ID = VR.ATO.CGLS.404044 | 1. CMN.ATO.GEN.200007 |
| RP.TOT | “RprtPyType.02.03:ReportingParty” | “LossGenSource.02.00:Total” | ReportingPartyLossGenerationSource | 1. IF COUNT(CONTEXT(RP.TOT)) > 1  RETURN VALIDATION MESSAGE  END IF | 1. Schematron ID = VR.ATO.CGLS.404045 | 1. CMN.ATO.GEN.200007 |

* 1. Context Specification Dimension 1: ReportPartyTypeDimension, Dimension 2: RelativePeriodDurationDimension

| **XBRL Instance Context Data Concept** | **Requirement** | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| --- | --- | --- | --- | --- |
| Context Identifier | Mandatory | This is a unique identifier used to link the data element to a defined XBRL context. SBR is recommending a four character id starting with ‘C’ and a three digit sequential number for each context eg C001  1. IF context id = NULLORBLANK  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.000240 | 1. CMN.ATO.GEN.200007 |
| Entity Identifier | Mandatory | This field must be set to the TFN of the reporting party business document instance relates to.  1. IF enitity.identifier = NULLORBLANK  RETURN VALIDATION MESSAGE  ENDIF  2. IF (RprtPyType.xx.xx:ReportPartyTypeDimension = "RprtPyType.02.03:ReportingParty") AND (entity.identifier.TFN <> RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.001020  2. Schematron ID = VR.ATO.CGLS.404134 | 1. CMN.ATO.GEN.001020 2. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to **http://www.ato.gov.au/tfn**  1. IF Identifier Scheme <> “http://www.ato.gov.au/tfn”  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.001021 | 1. CMN.ATO.GEN.001021 |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyTypeDimension set to ReportingParty | N/A | N/A |
| Entity Segment | Mandatory | Explicit member dimension RelativePeriodDurationDimension set to "Y0", "Y0Minus1", "Y0Minus2", "Y0Minus3", "Y0Minus4Plus"  1. IFRelPrdDrtn.xx.xx:RelativePeriodDurationDimension <> NULLORBLANK AND  RelPrdDrtn.xx.xx:RelativePeriodDurationDimension <> SET  (“RelPrdDrtn.02.00:Y0", “RelPrdDrtn.02.00:Y0Minus1", "RelPrdDrtn.02.00:Y0Minus2", “RelPrdDrtn.02.00:Y0Minus3", “RelPrdDrtn.02.00:Y0Minus4Plus")  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CGLS.404150 | 1. CMN.ATO.CGLS.404150 |
| Period Date - Start Date | Mandatory | 1. IF period.startDate = NULLORBLANK WHERE CONTEXT(ALL) RETURN VALIDATION MESSAGE ENDIF  2. IF period.startDate >= period.endDate WHERE CONTEXT(ALL) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000199  2. Schematron ID = VR.ATO.GEN.000201 | 1. CMN.ATO.GEN.001001  2. CMN.ATO.GEN.200009 |
| Period Date - End Date | Mandatory | 1. IF period.endDate = NULLORBLANK WHERE CONTEXT(ALL) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000237 | 1. CMN.ATO.GEN.001001 |

* + 1. Context instances

| **Context instance MIG Label** | **Dimensions with constrained values** | | **Hypercubes** | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| --- | --- | --- | --- | --- | --- | --- |
| **ReportPartyTypeDimension** | **RelativePeriodDurationDimension** |  |  |  |  |
| RP.Y0 | “RprtPyType.02.03:ReportingParty” | “RelPrdDrtn.02.00:Y0” | ReportingPartyRelativePeriodDuration | 1. IF COUNT(CONTEXT(RP.Y0)) > 1  RETURN VALIDATION MESSAGE  END IF | 1. Schematron ID = VR.ATO.CGLS.404113 | 1. CMN.ATO.GEN.200007 |
| RP.YO-1 | “RprtPyType.02.03:ReportingParty” | “RelPrdDrtn.02.00:Y0Minus1” | ReportingPartyRelativePeriodDuration | 1. IF COUNT(CONTEXT(RP.Y0-1)) > 1  RETURN VALIDATION MESSAGE  END IF | 1. Schematron ID = VR.ATO.CGLS.404114 | 1. CMN.ATO.GEN.200007 |
| RP.Y0-2 | “RprtPyType.02.03:ReportingParty” | “RelPrdDrtn.02.00:Y0Minus2” | ReportingPartyRelativePeriodDuration | 1. IF COUNT(CONTEXT(RP.Y0-2)) > 1  RETURN VALIDATION MESSAGE  END IF | 1. Schematron ID = VR.ATO.CGLS.404115 | 1. CMN.ATO.GEN.200007 |
| RP.Y0-3 | “RprtPyType.02.03:ReportingParty” | “RelPrdDrtn.02.00:Y0Minus3” | ReportingPartyRelativePeriodDuration | 1. IF COUNT(CONTEXT(RP.Y0-3)) > 1  RETURN VALIDATION MESSAGE  END IF | 1. Schematron ID = VR.ATO.CGLS.404116 | 1. CMN.ATO.GEN.200007 |
| RP.Y0-4+ | “RprtPyType.02.03:ReportingParty” | “RelPrdDrtn.02.00:Y0Minus4Plus” | ReportingPartyRelativePeriodDuration | 1. IF COUNT(CONTEXT(RP.Y0-4+)) > 1  RETURN VALIDATION MESSAGE  END IF | 1. Schematron ID = VR.ATO.CGLS.404117 | 1. CMN.ATO.GEN.200007 |

# CONSOLIDATED GROUP Losses schedule interaction Model

* 1. message specification

CGLS will only be accepted by the Tax Office in a message with an applicable parent form. Please refer to the MIG for the parent form to determine message details

CGLS PRELODGE specifications are the same as CGLS LODGE specifications therefore only the CGLS LODGE specifications are detailed below and over the following pages.

* 1. Service Summary

The following defines the sequence, optionality and repeatability of the service execution.

Where a service is identified as *'Mandatory'* the software developer must implement this service as the service needs to be executed by the business in order to complete the transaction.

Repeatability indicates if the service can be executed more than once – *Yes'* meaning that a service can be executed multiple times within the sequence. *‘No’* does not preclude the sender executing the service more than once if execution failed for technical reasons.

|  | **Service name** | **Mandatory** | **Repeatability** |
| --- | --- | --- | --- |
| 1 | **prelodge**  The purpose of this transaction is to request pre-submission validation of a CGLS form, accompanying a parent form, without processing the form | No | Yes |
| 2 | **Lodge**  The purpose of this transaction is to allow a client to lodge a CGLS form, accompanying a parent form, for processing. | Yes | No |

* 1. CGLS LODGE Specifications
     1. CGLS.LODGE Request - Message
        1. Discoverable Taxonomy Set References

|  |  |
| --- | --- |
| **Schema** | cgls.0002.lodge.request.02.00.report.xsd  cgls.0002.private.02.00.module.xsd |
| **Linkbases** | cgls.0002.lodge.request.02.00.defLink.xml  cgls.0002.private.02.00.defLink.xml |
|  | cgls.0002.lodge.request.02.00.labLinkInfoCls.xml  cgls.0002.private.02.00.labLinkInfoCls.xml |
|  | cgls.0002.lodge.request.02.00.presLink.xml |
|  | cgls.0002.lodge.request.02.00.refLink.xml  cgls.0002.private.02.00.refLink.xml |
| **Example Instance** | Refer to ATO-CTR Taxonomy Level Conformance Test Suite |
| **Schematron** | To be advised |

* + - 1. Standard Business Document Header Content

. Please refer to the MIG for the parent form for details.

* + - 1. Standard Business Document Body Content

##### The following describes the facts and context required to be supplied within the XBRL instance document populated into the SBDB element BusinessDocument.Instance.Text.

##### CGLS LODGE Request XBRL Context

##### Refer to Section 4 XBRL CONTEXT SPECIFICATIONS

##### CGLS LODGE Request Message Content Table

The following table contains the facts required in the instance document.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Context - RP | | |  |  |  |
| Seq. No | | XBRL Fact | Instructions / Rules | Rule Imp | SBR Msg Code |
| 1 | | orgname1.xx.xx:OrganisationNameDetails (Tuple: 0..1) | N/A | N/A | N/A |
| 1.1 | | pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code | 1. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code <> "MN")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.410049 | 1. CMN.ATO.GEN.410049 |
| 1.2 | | pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text | 1. IF RP:pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text IN TUPLE (xbrli\organisationname1.xx.xx:OrganisationNameDetails) <> NULL AND RP:pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text IN TUPLE (xbrli\organisationname1.xx.xx:OrganisationNameDetails) <>  (PARENT RETURN:RP:pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text IN TUPLE (xbrli\organisationname2.xx.xx:OrganisationNameDetails) WHERE (TUPLE EXPLICIT pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code = "MN") AND (TUPLE EXPLICIT pyde.xx.xx:OrganisationNameDetails.Currency.Code = "C"))    RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.428045 | 1. CMN.ATO.GEN.428045 |
| 2 | | pyid.xx.xx:Identifiers.AustralianBusinessNumber.Identifier | 1. IF (RP:pyid.xx.xx:Identifiers.AustralianBusinessNumber.Identifier <> NULLORBLANK) AND (PARENT RETURN:RP:pyid.xx.xx:Identifiers.AustralianBusinessNumber.Identifier <> NULLORBLANK) AND (RP:pyid.xx.xx:Identifiers.AustralianBusinessNumber.Identifier <> PARENT RETURN:RP:pyid.xx.xx:Identifiers.AustralianBusinessNumber.Identifier) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.402010 | 1. CMN.ATO.GEN.402010 |
| 3 | | rvctc3.xx.xx:Tax.Losses.TransferredLossUtilisedApportionmentRulesApplied.Indicator | N/A | N/A | N/A |
| 4 | | rvctc3.xx.xx:Tax.Losses.TransferredLossCancelledByHeadCompany.Indicator | 1. IF [CGLS36] = TRUE AND  COUNT CONTEXT JE = 0   RETURN VALIDATION MESSAGE ENDIF 2. IF [CGLS36] = FALSE AND  (CGLS:JE:entity.identifier.TFN <> NULLORBLANK OR [CGLS38] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 3. IF [CGLS36]= NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404022 2. Schematron ID = VR.ATO.CGLS.404023 3. Schematron ID = VR.ATO.CGLS.404130 | 1. CMN.ATO.CGLS.404022 2. CMN.ATO.CGLS.404023 3. CMN.ATO.GEN.001001 |
| 5 | | rvctc3.xx.xx:Tax.Losses.UtilisedAfterConsolidationOwnershipContinuityTestNotPassedAndSameBusinessTest.Amount | 1. IF [CGLS44] <> NULL AND [CGLS44] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404079 | 1. CMN.ATO.GEN.400011 |
| 6 | | rvctc3.xx.xx:Capital.Losses.UtilisedAfterConsolidationOwnershipContinuityTestNotPassedAndSameBusinessTest.Amount | 1. IF [CGLS45] <> NULL AND [CGLS45] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404080 | 1. CMN.ATO.GEN.400011 |
| 7 | | rvctc3.xx.xx:Tax.Losses.CarriedForward.SameBusinessTestPassedBeforeBeingUtilised.Amount | 1. IF [CGLS46] <> NULL AND [CGLS46] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404081 | 1. CMN.ATO.GEN.400011 |
| 8 | | rvctc3.xx.xx:Capital.Losses.CarriedForward.SameBusinessTestPassedBeforeBeingUtilised.Amount | 1. IF [CGLS47] <> NULL AND [CGLS47] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404082 | 1. CMN.ATO.GEN.400011 |
| 9 | | rvctc3.xx.xx:Tax.Losses.CarriedForward.ComplyingSuperannuationFHSAClass.Amount | 1. IF [CGLS48] <> NULL AND [CGLS48] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404083 | 1. CMN.ATO.GEN.400011 |
| 10 | | rvctc3.xx.xx:Capital.Losses.CarriedForward.ComplyingSuperannuationFHSAClass.Amount | 1. IF [CGLS49] <> NULL AND [CGLS49] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404084 | 1. CMN.ATO.GEN.400011 |
| 11 | | rvctc3.xx.xx:Tax.Losses.ControlledForeignCompanyDeducted.Amount | 1. IF [CGLS69] <> NULL AND [CGLS69] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404089 | 1. CMN.ATO.GEN.400011 |
| 12 | | rvctc3.xx.xx:Tax.Losses.CarriedForward.ControlledForeignCompany.Amount | 1. IF [CGLS70] <> NULL AND [CGLS70] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404090 | 1. CMN.ATO.GEN.400011 |
| 13 | | rvctc3.xx.xx:Tax.Losses.ForeignLossComponentExcludingControlledForeignCompanyDeducted.Amount | 1. IF [CGLS79] <> NULL AND [CGLS79] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404097 | 1. CMN.ATO.GEN.400011 |
| 14 | | rvctc3.xx.xx:Tax.Losses.CarriedForward.ForeignLossComponentExcludingControlledForeignCompanies.Amount | 1. IF [CGLS80] <> NULL AND [CGLS80] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404098 | 1. CMN.ATO.GEN.400011 |
| 15 | | rvctc3.xx.xx:Tax.Losses.ForeignLossComponentOfTaxLossTransferredFromJoiningEntities.Amount | 1. IF [CGLS81] <> NULL AND [CGLS81] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404099 | 1. CMN.ATO.GEN.400011 |
| 16 | | rvctc3.xx.xx:Tax.Losses.ControlledForeignCompany.Amount | 1. IF [CGLS82] <> NULL AND [CGLS82] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404100 | 1. CMN.ATO.GEN.400011 |
| 17 | | rvctc3.xx.xx:Tax.Losses.BalanceOfTaxLossesBroughtForwardFromPriorYear.Amount | 1. IF [CGLS83] <> NULL AND [CGLS83] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF 2. IF ([CGLS94] OR [CGLS86] OR [CGLS89] OR [CGLS90] OR [CGLS91] OR [CGLS92]<>NULL) AND ([CGLS94]+[CGLS86]+[CGLS89]+[CGLS90]+[CGLS91]+[CGLS92]>[CGLS83]+[CGLS85]+[CGLS87]+[CGLS88]) RETURN VALIDATION MESSAGE ENDIF 3. IF (([CGLS83] OR [CGLS85] OR [CGLS94] OR [CGLS86] OR [CGLS87] OR [CGLS88] OR [CGLS89] OR [CGLS90] OR [CGLS91] OR [CGLS92] OR [CGLS93])<>NULL) AND ([CGLS93]<> [CGLS83]+[CGLS85]-[CGLS94]-[CGLS86]+[CGLS87]+[CGLS88]-[CGLS89]-[CGLS90]-[CGLS91]-[CGLS92])  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404124 2. Schematron ID = VR.ATO.CGLS.404145 3. Schematron ID = VR.ATO.CGLS.404146 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.CGLS.404145 3. CMN.ATO.CGLS.404146 |
| 18 | | rvctc3.xx.xx:Tax.Losses.TransferredFromJoiningEntitiesUnderSubdivision707A.Amount | 1. IF [CGLS85] <> NULL AND [CGLS85] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404102 | 1. CMN.ATO.GEN.400011 |
| 19 | | rvctc3.xx.xx:Tax.Losses.TransferredWithNilAvailableFractionApplied.Amount | 1. IF [CGLS94] <> NULL AND [CGLS94] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404123 | 1. CMN.ATO.GEN.400011 |
| 20 | | rvctc3.xx.xx:Tax.Losses.ForgivenDebtNet.Amount | 1. IF [CGLS86] <> NULL AND [CGLS86] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404103 | 1. CMN.ATO.GEN.400011 |
| 21 | | rvctc3.xx.xx:Tax.Losses.Incurred.Amount | 1. IF [CGLS87] <> NULL AND [CGLS87] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404104 | 1. CMN.ATO.GEN.400011 |
| 22 | | rvctc3.xx.xx:Tax.Losses.ConversionOfExcessFrankingOffsets.Amount | 1. IF [CGLS88] <> NULL AND [CGLS88] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404105 | 1. CMN.ATO.GEN.400011 |
| 23 | | rvctc3.xx.xx:Tax.Losses.ExemptIncomeNet.Amount | 1. IF [CGLS89] <> NULL AND [CGLS89] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404106 | 1. CMN.ATO.GEN.400011 |
| 24 | | rvctc3.xx.xx:Tax.Losses.Forgone.Amount | 1. IF [CGLS90] <> NULL AND [CGLS90] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404107 | 1. CMN.ATO.GEN.400011 |
| 25 | | rvctc3.xx.xx:Tax.Losses.Total.Amount | 1. IF [CGLS91] <> NULL AND [CGLS91] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404108 | 1. CMN.ATO.GEN.400011 |
| 26 | | rvctc3.xx.xx:Tax.Losses.TransferredOut.Amount | 1. IF [CGLS92] <> NULL AND [CGLS92] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404109 | 1. CMN.ATO.GEN.400011 |
| 27 | | rvctc3.xx.xx:Tax.Losses.CarriedForward.LaterIncomeYearsTotal.Amount | 1. IF [CGLS93] <> NULL AND [CGLS93] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404110 | 1. CMN.ATO.GEN.400011 |
|  | |  |  |  |  |
| Context - RP.COTF | | |  |  |  |
| Seq. No | XBRL Fact | | Instructions / Rules | Rule Imp | SBR Msg Code |
| 1 | rvctc3.xx.xx:Tax.Losses.TransferredFromJoiningEntitiesIncludingHeadCompany.Amount | | 1. IF ([CGLS6] > 0 OR [CGLS9] > 0 OR [CGLS21] > 0 OR [CGLS24] > 0) AND ([CGLS39] = NULL OR [CGLS39] = 0) AND ([CGLS40] = NULL OR [CGLS40] = 0) AND ([CGLS41] = NULL OR [CGLS41] = 0) AND ([CGLS42] = NULL OR [CGLS42] = 0) AND ([CGLS43] = NULL OR [CGLS43] = 0)  RETURN VALIDATION MESSAGE ENDIF 2. IF [CGLS6] <> NULL AND [CGLS6] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404000 2. Schematron ID = VR.ATO.CGLS.404048 | 1. CMN.ATO.CGLS.404000 2. CMN.ATO.GEN.400011 |
| 2 | rvctc3.xx.xx:Tax.Losses.TransferredFromJoiningEntitiesAfterConsolidation.Amount | | 1. IF [CGLS9] <> NULL AND [CGLS9] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404051 | 1. CMN.ATO.GEN.400011 |
| 3 | rvctc3.xx.xx:Capital.Losses.TransferredFromJoiningEntitiesIncludingHeadCompanyNet.Amount | | 1. IF [CGLS21] <> NULL AND [CGLS21] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404061 | 1. CMN.ATO.GEN.400011 |
| 4 | rvctc3.xx.xx:Capital.Losses.TransferredFromJoiningEntitiesAfterConsolidation.Amount | | 1. IF [CGLS24] <> NULL AND [CGLS24] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404064 | 1. CMN.ATO.GEN.400011 |
|  |  | |  |  |  |
| Context - RP.COTP | | |  |  |  |
| Seq. No | XBRL Fact | | Instructions / Rules | Rule Imp | SBR Msg Code |
| 1 | rvctc3.xx.xx:Tax.Losses.TransferredFromJoiningEntitiesIncludingHeadCompany.Amount | | 1. IF [CGLS5] <> NULL AND [CGLS5] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404047 | 1. CMN.ATO.GEN.400011 |
| 2 | rvctc3.xx.xx:Tax.Losses.TransferredFromJoiningEntitiesAfterConsolidation.Amount | | 1. IF [CGLS8] <> NULL AND [CGLS8] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404050 | 1. CMN.ATO.GEN.400011 |
| 3 | rvctc3.xx.xx:Capital.Losses.TransferredFromJoiningEntitiesIncludingHeadCompanyNet.Amount | | 1. IF [CGLS20] <> NULL AND [CGLS20] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404060 | 1. CMN.ATO.GEN.400011 |
| 4 | rvctc3.xx.xx:Capital.Losses.TransferredFromJoiningEntitiesAfterConsolidation.Amount | | 1. IF [CGLS23] <> NULL AND [CGLS23] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404063 | 1. CMN.ATO.GEN.400011 |
|  |  | |  |  |  |
| Context - RP.COTT | | |  |  |  |
| Seq. No | XBRL Fact | | Instructions / Rules | Rule Imp | SBR Msg Code |
| 1 | rvctc3.xx.xx:Tax.Losses.TransferredFromJoiningEntitiesIncludingHeadCompany.Amount | | 1. IF [CGLS7] <> NULL AND [CGLS7] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404049 | 1. CMN.ATO.GEN.400011 |
| 2 | rvctc3.xx.xx:Tax.Losses.TransferredFromJoiningEntitiesAfterConsolidation.Amount | | 1. IF [CGLS10] <> NULL AND [CGLS10] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404052 | 1. CMN.ATO.GEN.400011 |
| 3 | rvctc3.xx.xx:Capital.Losses.TransferredFromJoiningEntitiesIncludingHeadCompanyNet.Amount | | 1. IF [CGLS22] <> NULL AND [CGLS22] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404062 | 1. CMN.ATO.GEN.400011 |
| 4 | rvctc3.xx.xx:Capital.Losses.TransferredFromJoiningEntitiesAfterConsolidation.Amount | | 1. IF [CGLS25] <> NULL AND [CGLS25] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404065 | 1. CMN.ATO.GEN.400011 |
|  |  | |  |  |  |
| Context - RP.GRP | | |  |  |  |
| Seq. No | XBRL Fact | | Instructions / Rules | Rule Imp | SBR Msg Code |
| 1 | rvctc3.xx.xx:Tax.Losses.Utilised.Amount | | 1. IF ([CGLS11] + [CGLS12]) <> [CGLS13]  RETURN VALIDATION MESSAGE ENDIF 2. IF [CGLS11] <> NULL AND [CGLS11] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404001 2. Schematron ID = VR.ATO.CGLS.404053 | 1. CMN.ATO.CGLS.404001 2. CMN.ATO.GEN.400011 |
| 2 | rvctc3.xx.xx:Tax.Losses.CarriedForward.Total.Amount | | 1. IF [CGLS17] + [CGLS18] <> [CGLS19]  RETURN VALIDATION MESSAGE ENDIF    2. IF [CGLS17] <> NULL AND [CGLS17] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404010 2. Schematron ID = VR.ATO.CGLS.404057 | 1. CMN.ATO.CGLS.404010 2. CMN.ATO.GEN.400011 |
| 3 | rvctc3.xx.xx:Capital.Losses.UtilisedNet.Amount | | 1. IF ([CGLS26] + [CGLS27]) <> [CGLS28]  RETURN VALIDATION MESSAGE ENDIF 2. IF [CGLS26] <> NULL AND [CGLS26] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404014 2. Schematron ID = VR.ATO.CGLS.404066 | 1. CMN.ATO.CGLS.404014 2. CMN.ATO.GEN.400011 |
| 4 | rvctc3.xx.xx:Capital.Losses.CarriedForward.Net.Amount | | 1. IF [CGLS32] + [CGLS33] <> [CGLS34]  RETURN VALIDATION MESSAGE ENDIF 2. IF [CGLS32] <> NULL AND [CGLS32] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404019 2. Schematron ID = VR.ATO.CGLS.404070 | 1. CMN.ATO.CGLS.404019 2. CMN.ATO.GEN.400011 |
|  |  | |  |  |  |
| Context - RP.TOT | | |  |  |  |
| Seq. No | XBRL Fact | | Instructions / Rules | Rule Imp | SBR Msg Code |
| 1 | rvctc3.xx.xx:Tax.Losses.Utilised.Amount | | 1. IF [CGLS44] <> NULL AND [CGLS44] > [CGLS13]  RETURN VALIDATION MESSAGE ENDIF 2. IF [CGLS13] > 0 AND  [CGLS13] <>[CTR117]  RETURN VALIDATION MESSAGE ENDIF 3. IF [CGLS13] <> NULL AND [CGLS13] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404005 2. Schematron ID = VR.ATO.CGLS.404006 3. Schematron ID = VR.ATO.CGLS.404055 | 1. CMN.ATO.CGLS.404005 2. CMN.ATO.CGLS.404006 3. CMN.ATO.GEN.400011 |
| 2 | rvctc3.xx.xx:Tax.Losses.CarriedForward.Total.Amount | | 1. IF [CGLS19] > 0 AND  [CGLS19] <> [CTR175]  RETURN VALIDATION MESSAGE ENDIF    2. IF [CGLS46] <> NULL AND [CGLS46] > [CGLS19]  RETURN VALIDATION MESSAGE ENDIF    3. IF ([CGLS19] <> NULL OR [CGLS93] <> NULL) AND [CGLS19] <> [CGLS93]  RETURN VALIDATION MESSAGE ENDIF 4. IF [CGLS19] <> NULL AND [CGLS19] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404011 2. Schematron ID = VR.ATO.CGLS.404012 3. Schematron ID = VR.ATO.CGLS.404013 4. Schematron ID = VR.ATO.CGLS.404059 | 1. CMN.ATO.CGLS.404011 2. CMN.ATO.CGLS.404012 3. CMN.ATO.CGLS.404013 4. CMN.ATO.GEN.400011 |
| 3 | rvctc3.xx.xx:Capital.Losses.UtilisedNet.Amount | | 1. IF [CGLS45] <> NULL AND [CGLS45] > [CGLS28]  RETURN VALIDATION MESSAGE ENDIF    2. IF [CGLS28] <> NULL AND [CGLS28] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404018 2. Schematron ID = VR.ATO.CGLS.404068 | 1. CMN.ATO.CGLS.404018 2. CMN.ATO.GEN.400011 |
| 4 | rvctc3.xx.xx:Capital.Losses.CarriedForward.Net.Amount | | 1. IF [CGLS34] > 0 AND  [CGLS34] <> [CTR176]  RETURN VALIDATION MESSAGE ENDIF    2. IF [CGLS47] <> NULL AND [CGLS47] > [CGLS34]  RETURN VALIDATION MESSAGE ENDIF    3. IF [CGLS34] <> NULL AND [CGLS34] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404020 2. Schematron ID = VR.ATO.CGLS.404021 3. Schematron ID = VR.ATO.CGLS.404072 | 1. CMN.ATO.CGLS.404020 2. CMN.ATO.CGLS.404021 3. CMN.ATO.GEN.400011 |
|  |  | |  |  |  |
| Context - RP.TRFD | | |  |  |  |
| Seq. No | XBRL Fact | | Instructions / Rules | Rule Imp | SBR Msg Code |
| 1 | rvctc3.xx.xx:Tax.Losses.Utilised.Amount | | 1. IF [CGLS12] > 0 AND COUNT([CGLS15]) = 0  RETURN VALIDATION MESSAGE ENDIF 2. IF ANY OCCURRENCE OF [CGLS15] <> NULL AND ([CGLS12] = NULL OR [CGLS12] = 0)  RETURN VALIDATION MESSAGE ENDIF 3. IF SUM([CGLS16]) > [CGLS12]  RETURN VALIDATION MESSAGE ENDIF 4. IF [CGLS12] <> NULL AND [CGLS12] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404002 2. Schematron ID = VR.ATO.CGLS.404003 3. Schematron ID = VR.ATO.CGLS.404004 4. Schematron ID = VR.ATO.CGLS.404054 | 1. CMN.ATO.CGLS.404002 2. CMN.ATO.CGLS.404003 3. CMN.ATO.CGLS.404004 4. CMN.ATO.GEN.400011 |
| 2 | rvctc3.xx.xx:Tax.Losses.CarriedForward.Total.Amount | | 1. IF [CGLS18] <> NULL AND [CGLS18] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404058 | 1. CMN.ATO.GEN.400011 |
| 3 | rvctc3.xx.xx:Capital.Losses.UtilisedNet.Amount | | 1. IF [CGLS27] > 0 AND COUNT([CGLS30]) = 0  RETURN VALIDATION MESSAGE ENDIF 2.  IF ANY OCCURRENCE OF [CGLS30] <> NULL AND ([CGLS27] = NULL OR [CGLS27] = 0)  RETURN VALIDATION MESSAGE ENDIF    3. IF SUM([CGLS31]) > [CGLS27]  RETURN VALIDATION MESSAGE ENDIF 4. IF [CGLS27] <> NULL AND [CGLS27] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404015 2. Schematron ID = VR.ATO.CGLS.404016 3. Schematron ID = VR.ATO.CGLS.404017 4. Schematron ID = VR.ATO.CGLS.404067 | 1. CMN.ATO.CGLS.404015 2. CMN.ATO.CGLS.404016 3. CMN.ATO.CGLS.404017 4. CMN.ATO.GEN.400011 |
| 4 | rvctc3.xx.xx:Capital.Losses.CarriedForward.Net.Amount | | 1. IF [CGLS33] <> NULL AND [CGLS33] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404071 | 1. CMN.ATO.GEN.400011 |
|  |  | |  |  |  |
| Context - RP.Y0 | | |  |  |  |
| Seq. No | XBRL Fact | | Instructions / Rules | Rule Imp | SBR Msg Code |
| 1 | rvctc3.xx.xx:Tax.Losses.TransferredLossWhichFirstFailedTheContinuityOfOwnershipOrControlTests.Amount | | 1. IF [CGLS39] <> NULL AND [CGLS39] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404074 | 1. CMN.ATO.GEN.400011 |
|  |  | |  |  |  |
| Context - RP.Y0-1 | | |  |  |  |
| Seq. No | XBRL Fact | | Instructions / Rules | Rule Imp | SBR Msg Code |
| 1 | rvctc3.xx.xx:Tax.Losses.TransferredLossWhichFirstFailedTheContinuityOfOwnershipOrControlTests.Amount | | 1. IF [CGLS40] <> NULL AND [CGLS40] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404075 | 1. CMN.ATO.GEN.400011 |
|  |  | |  |  |  |
| Context - RP.Y0-2 | | |  |  |  |
| Seq. No | XBRL Fact | | Instructions / Rules | Rule Imp | SBR Msg Code |
| 1 | rvctc3.xx.xx:Tax.Losses.TransferredLossWhichFirstFailedTheContinuityOfOwnershipOrControlTests.Amount | | 1. IF [CGLS41] <> NULL AND [CGLS41] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404076 | 1. CMN.ATO.GEN.400011 |
|  |  | |  |  |  |
| Context - RP.Y0-3 | | |  |  |  |
| Seq. No | XBRL Fact | | Instructions / Rules | Rule Imp | SBR Msg Code |
| 1 | rvctc3.xx.xx:Tax.Losses.TransferredLossWhichFirstFailedTheContinuityOfOwnershipOrControlTests.Amount | | 1. IF [CGLS42] <> NULL AND [CGLS42] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404077 | 1. CMN.ATO.GEN.400011 |
|  |  | |  |  |  |
| Context - RP.Y0-4+ | | |  |  |  |
| Seq. No | XBRL Fact | | Instructions / Rules | Rule Imp | SBR Msg Code |
| 1 | rvctc3.xx.xx:Tax.Losses.TransferredLossWhichFirstFailedTheContinuityOfOwnershipOrControlTests.Amount | | 1. IF [CGLS43] <> NULL AND [CGLS43] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404078 | 1. CMN.ATO.GEN.400011 |
|  |  | |  |  |  |
| Context - TRFR | | |  |  |  |
| Seq. No | XBRL Fact | | Instructions / Rules | Rule Imp | SBR Msg Code |
| 1 | rvctc3.xx.xx:Tax.Losses.TransferredUtilised.Fraction | | 1. IN CONTEXT(TRFR) IF [CGLS15] > 1.000 OR [CGLS30] > 1.000  RETURN VALIDATION MESSAGE ENDIF 2. IN CONTEXT(TRFR) IF [CGLS15] = NULL AND [CGLS30] = NULL  RETURN VALIDATION MESSAGE ENDIF 3. IF [CGLS15] <> NULL AND [CGLS15] <> NUMBER(U,4,3)  RETURN VALIDATION ERROR ENDIF 4. IN CONTEXT(TRFR) IF [CGLS15] = NULL AND [CGLS16] <> NULL  RETURN VALIDATION MESSAGE ENDIF 5. IF [CGLS15] = 0  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404007 2. Schematron ID = VR.ATO.CGLS.404037 3. Schematron ID = VR.ATO.CGLS.404111 4. Schematron ID = VR.ATO.CGLS.404135 5. Schematron ID = VR.ATO.CGLS.404141 | 1. CMN.ATO.CGLS.404007 2. CMN.ATO.CGLS.404037 3. CMN.ATO.CGLS.404046 4. CMN.ATO.CGLS.404049 5. CMN.ATO.CGLS.404055 |
| 2 | rvctc3.xx.xx:Tax.Losses.TransferredUtilised.Amount | | 1. IF ANY OCCURANCE OF [CGLS16] > 0 OR ANY OCCURANCE OF [CGLS31] > 0 AND [CGLS35] = NULL  RETURN VALIDATION MESSAGE ENDIF 2. IF [CGLS35] <> NULL AND  COUNT(CONTEXT(TRFR))=0  RETURN VALIDATION MESSAGE  ENDIF 3. IF [CGLS16] <> NULL AND [CGLS16] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF 4. IN CONTEXT(TRFR) IF [CGLS15] <> NULL AND [CGLS16] = NULL RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404008 2. Schematron ID = VR.ATO.CGLS.404009 3. Schematron ID = VR.ATO.CGLS.404056 4. Schematron ID = VR.ATO.CGLS.404136 | 1. CMN.ATO.CGLS.404008 2. CMN.ATO.CGLS.404009 3. CMN.ATO.GEN.400011 4. CMN.ATO.CGLS.404050 |
| 3 | rvctc3.xx.xx:Capital.Losses.TransferredUtilised.Fraction | | 1. IF [CGLS30] <> NULL AND [CGLS30] <> NUMBER (U,4,3)   RETURN VALIDATION MESSAGE ENDIF    2. IN CONTEXT(TRFR) IF [CGLS30] = NULL AND [CGLS31] <> NULL  RETURN VALIDATION MESSAGE ENDIF 3. IF [CGLS30] = 0  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404112 2. Schematron ID = VR.ATO.CGLS.404137 3. Schematron ID = VR.ATO.CGLS.404142 | 1. CMN.ATO.CGLS.404046 2. CMN.ATO.CGLS.404051 3. CMN.ATO.CGLS.404056 |
| 4 | rvctc3.xx.xx:Capital.Losses.TransferredUtilised.Amount | | 1. IF [CGLS31] <> NULL AND [CGLS31] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF 2. IN CONTEXT(TRFR) IF [CGLS30] <> NULL AND [CGLS31] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404069 2. Schematron ID = VR.ATO.CGLS.404138 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.CGLS.404052 |
| Context - JE | | |  |  |  |
| Seq. No | XBRL Fact | | Instructions / Rules | Rule Imp | SBR Msg Code |
| 1 | rvctc3.xx.xx:Tax.Losses.TransferredLossCancelledByHeadCompany.Amount | | 1. IF [CGLS38] <> NULL AND [CGLS38] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF 2. IN CONTEXT(JE) IF [CGLS38] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404073 2. Schematron ID = VR.ATO.CGLS.404143 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.CGLS.404057 |

* + 1. CGLS LODGE Response - Message
       1. Discoverable Taxonomy Set References

No XBRL instance will be returned.

* + - 1. Standard Business Document Header Content

Refer to the ‘parent’ ITR MIG.

* + - 1. Standard Business Document Body Content

##### No XBRL instance will be returned for this schedule.

Appendix A – The Message Content Table Explained

This section defines the table structure that **must** be used to define the context, structure, and rules of the data elements contained within the XBRL instance document – referred to as the message content table.

There will be a message content table for each context within the message. The grouping of the data elements in accordance to the context aligns to how the data elements are built into the XBRL taxonomy and this consistent presentation will assist Software Developers.

The message content table uses the following rows and columns:

**Context Type (row at top of table)**: This is the name of the XBRL Context Specification or Context Instance which has been defined early in the MIG document.

**Sequence Number:** This is a sequential number used to indicate the expected order of the data elements within the instance document and to describe the structure of tuples. Data elements within a tuple are allocated a multilevel number to indicate the expected structure and order of the data elements contained within the tuple. If there are nested tuples then the sequence number goes to next numbering level. The following is an extracts from a message content table which illustrates the sequence numbering and multileveling require to cater for tuples and nested tuples.

| **RP (MIG context label)** | | | | |
| --- | --- | --- | --- | --- |
| **Seq no.** | **XBRL fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
|  | Organisation Details.State Government Agency.Indicator |  |  |  |
|  | PayrollTaxPaymentMechanism (Tuple 1..1) |  |  |  |
|  | Payment Mechanism.Payment Reference Number.Identifier |  |  |  |
|  | Payment Mechanism.Payment Method.Code |  |  |  |
|  | Payment Mechanism.Customer Reference.Number |  |  |  |
|  | DirectDebit (Tuple 0..n) |  |  |  |
|  | Payment Mechanism.Direct Debit Name.Text |  |  |  |
|  | Payment Mechanism.Direct Debit Account.Identifier |  |  |  |
|  | Preferences.Tax Payment Direct Debit Authorisation.Indicator |  |  |  |
|  | PayrollTaxPayment (Tuple 0..1) |  |  |  |
|  | Payment Record.Client Intended Payment.Date |  |  |  |
|  | Payroll Tax.Payable Tax Calculated.Amount |  |  |  |
|  | Payroll Tax.Taxable Calculated.Amount |  |  |  |

**XBRL Fact**: This is the name of the data element to be reported. For example:

*Identifiers.AustralianBusinessNumber.Identifier*

**Instructions / Rules**: This column describes all the instructions / rules applicable to the data element. Each rule needs to be given a sequential number which links the rule to its implementation and message code. Rules would include information such as optionality, presentation criteria and the use of XML attributes such as IsVisible.

**Rule Implementation**: This column informs Software Developers how the rules specified in the Rules column will be provided.

NOTE: This column is only applicable for request messages and the column will not be present in the table for Response Messages.

There can only be the following options:

* XBRL – validation provided via the XBRL schemas and linkbases. Typically rules implemented via XBRL do not need to be specified within the MIG. Only those rules that a considered to provide necessary information to software developers should be defined within the MIG. An example of this is the rules associated with the domain values of a dimension within a context specification.
* Schematron ID – for rules that cannot be implemented using XBRL some agencies will provide a Schematron implementation of the rule. When Schematron is provided then the unique ID used to identify the rule within the Schematron file must be provided within the MIG. The following is an example of how this should appear in the column :.Schematron ID = VICMIG001
* MIG - There will be situations where rules will not be provided to Software Developer in a machine readable format and the description of the rule in the MIG is all that will be provided. In this situation the Software Developer has the choice of either implementing the rule as specified within the MIG or they rely on the agency to validate the data element (the expectation is that the Agency will always test for this rule)
* Agency – This rule cannot be implemented by the Software Developer and can only be executed by the agency.

**SBR Message Code**: All messages returned via the SBR channel will contain a code to uniquely identify the condition that has occurred.

NOTE: This column is only applicable for request messages and the column will not be present in the table for Response Messages.

In order to allow codes to be managed in a distributed fashion, codes will take the following format:

**{Jurisdiction}.{Agency}.{Function}.{Id}**

represented by the regular expression

**([A-Z0-9])+.([A-Z0-9])+.([A-Z0-9])+.([A-Z0-9])+**

Initially

**Jurisdiction** = SBR | CMN | QLD | NSW | ACT | VIC | SA | WA | NT | TAS

**Agency** = Jurisdiction specific agency code

For CMN (Commonwealth), = ATO, ASIC, APRA, ABS

For SBR = GEN (i.e. SBR wide codes)

For States = OSR of Offices of State Revenue

**Function** = Agency specific functional area or GEN for agency wide codes

For SBR = GEN or FAULT

**Id** = function specific identifier (format may vary across agencies).

Examples are shown below;

SBR.GEN.FAULT.TOOMANYINSTANCES

CMN.ATO.TFN.OK

QLD.OSR.PRL.000001

The above structure recognises and caters for the current situation where agency errors are unharmonised, and will need to be passed through to client software.

The expectation is that for each rule identified within the message content table to have a corresponding message code however depending on the rule implementation a message code may not be relevant in which case Not Applicable (N/A) should be inserted into the rules corresponding message code to make this clear to Software Developers. The follow table summaries what must be provided in the message code column in relation to the rules implementation choice.

|  |  |
| --- | --- |
| **Rule Implementation** | **Message Code** |
| Schematron | Message Code needs to be provided against corresponding rule.. |
| XBRL | Message Code not relevant – place N/A against corresponding rule. |
| MIG | Message Code needs to be provided against corresponding rule. The only exception is if the rule is associated to rendering instruction to the software developer. |
| Agency | Message Code needs to be provided against corresponding rule. |

The expectation is that each agency will populate a message repository with all error, warning and information message that could be returned via the SBR channel. These message will be allocated an SBR message code using the above mentioned code format. The Software Developer would then use the SBR message code provided via the MIG and the message repository to obtain the full details associated with the message.

Appendix B – Structured English

The rules in this document are described in Tax Office structured English. The intent is that the rules may be described unambiguously. Explanations of the terms used are detailed in the table below:

| **Structured English term** | **Intended interpretation** | **Examples** |
| --- | --- | --- |
| -  (as in <a> - <b>) | Minus. | <a> - <b> Means value of ‘a’ minus the value of ‘b’ |
| -  (as in SET(0-9) | Specifies a range of numeric or alphabetic values within a ‘SET’ construct. | = SET(0-3) Means is equal to 0, 1, 2 or 3  = SET(a-z) Means is equal to a, b, c, d …(etc)… or z  DOES NOT CONTAIN SET(a-z) Means the field does not include any incidence of a lower case alphabetic character between a and z |
| & | Concatenate. Joins the value of a field to a literal or other field | [TRT1]&"-06-30" Where [TRT1] is 2010, means 2010-06-30 |
| +/- | In numerical calculations, allows for an allowable deviation | <a> <> <b> +/- 1 Means (<a> > <b> + 1) OR (<a> < <b> - 1)  <a> = <b> +/- 1 Means (<a> = <b>) OR (<a> = <b> + 1) OR (<a> = <b> - 1) |
| <> | Not equal to | IF <a> <> <b> Means if the value of ‘a’ is not equal to the value of ‘b’ |
| ABSVALUE | Absolute value. Ignore the signage of a numeric value. | IF <a> > ABSVALUE(<b>) Where the value of <b> is 25, means IF <a> > 25. Where the value of <b> is -20, means IF <a> > 20 |
| ALGORITHM (with <IDtype> prefix) | Defines a test against a standard algorithm – as indicated by the <IDtype> prefix. <IDtype> can be ABN, TFN, TAN, ARBN or ACN | IF TFNALGORITHM(<a>) = FALSE Means if the TFN field <a> fails the TFN algorithm.  IF ABNALGORITHM(<a>) = FALSE Means the ABN field <a> fails the ABN algorithm. |
| ALL OCCURENCES OF | All instances of a given field, where the field is from a repeatable tuple. | IF SUM(ALL OCCURRENCES OF(<a> - <b>)) <> <c> Means if the sum of every instance of <a>, minus the sum of every instance of <b> is not equal to the value of <c> (where <a> and <b> are from a repeatable tuple). |
| AND | Logical AND |  |
| ANY OCCURRENCE OF | Any instances of a given field, where the field is from repeatable tuple. | IF ANY OCCURRENCE OF(<a>) > 10 Means if any instance of <a> is greater than 10 (where <a> is from a repeatable tuple). |
| ANY OTHER OCCURRENCE OF | Used to check if any given value for a particular element is repeated in the same element, where the element is part of a repeatable tuple. | IF <a> = ANY OTHER OCCURRENCE OF <a> Means if the value of <a> from one instance of the tuple, is equal to the value of another instance of the tuple. |
| CONTAINS | A text field includes a given string within the field | IF <a> CONTAINS "UNKNOWN" Means if <a> contains or equals the word ‘unknown’. |
| CONTAINS MORE THAN ONE | A text field contains more than one incidence of a given string with the field | IF pyde.xx.xx:ElectronicContact.ElectronicMail.Address.Text CONTAINS MORE THAN ONE "@"  Means if there is more than one ‘@’ symbol within the email address. |
| CONTEXT | Used to refer to a context instance | WHERE CONTEXT = “RPI.Closing” Means in instances where the context instance is ‘RPI.Closing’. |
| COUNT | Count of the number of occurences of a field or context | IF COUNT(RPI) > 1 Means if the number of occurrences of the RPI context is more than 1.  IF COUNT(SCHEDULE = "IEE") > 50 Means if the number of occurrence of an IEE schedule in the business document is greater than 50. |
| DATE(TODAY) | Compares a date against the current date | IF <a> > DATE(TODAY) Means if <a> is a date in the future. |
| DIMENSION | Test against a specific set of metadata for a particular context | IF (RprtPyType.xx.xx:ReportingPartyTypeDimension = “RprtPyType.xx.xx:Intermediary”) Means if the Reporting Party Type context is ‘Intermediary’. |
| DOES NOT CONTAIN | An element has no instance of the stated value or set of values | DOES NOT CONTAIN SET("a-z", "A-Z", "0-9") Means that the field has no instance of an alphabetical character (excepting special characters), nor a numeric character. |
| DOMAIN | A globally defined set of values | SET(DOMAIN(COUNTRY CODES) Means the complete set of country codes. Each set of domain values is defined in the Standard enumerations section within this document. |
| ENDSWITH | The last characters within a text string field are equal to the stated value | IF <a> ENDSWITH " T/A" Means the condition is true if field <a> contains a value that ends with the text string ‘. T/A’. |
| FOUND | A text string field:   * equals one of the stated variables, or * starts with one of the stated variables followed by a space, or * ends with one the stated variables preceded by a space; or * contains one the stated variables preceded by a space and followed by a space. | IF <a> = FOUND("The trustee","The Exec") Means if <a>:   * equals ‘The trustee’ or ‘The Exec’ (exact match), or * contains ‘ The trustee ’ or ‘ The Exec ’ (a space on each side of the variable), or * starts with ‘The trustee ’ or ‘The Exec ’ (with a space after), or * ends with ‘ The trustee’ or ‘ The Exec’ (with a space before). |
| IN TUPLE | Restricts a test to the value of a field within a particular tuple. (Where the field may exist in more than one tuple).  (See also: ‘WHERE’) | IF <a> IN TUPLE(<b>) Means if the value of <a> within the tuple <b>. (Where <a> may also exist outside tuple <b>). |
| LENGTH | Used to define the contraints on the length of a field.  (See also TEXT). | IF LENGTH(<a>) < 6 Means if the value of <a> does not contain at least 6 characters. |
| MONETARY() | Defines a monetary field pattern where a true response is given when a value passes all conditions.  As in: MONETARY(<a>,<b>,<c>) Where:   * <a> = S or U to indicate if field can be signed or not * <b> = Maximum number of digits (including decimal places) * <c> = Maximum number of decimal places   Notes: For <a> an S indicates a field can be prefixed with a sign, but may be omitted.  Where <a> is a U, the field must not be prefixed with a sign.  The value of <b> does not include a decimal point or sign in the total character limit. | <a> <> MONETARY(U,11,0) Field <a> is not equal to a number between 0 and 99999999999, or includes a character other than 0 to 9.  <a> <> MONETARY(S,11,0) Field <a> is not equal to a number between -99999999999 and 99999999999, or includes a character other than 0 to 9, or ‘+’ or ‘–‘ as the first (left-most) character.  <a> <> MONETARY(U,13,2) Field <a> is not equal to a number between 0.00 and 99999999999.99, or includes a character other than 0 to 9 or a decimal point, or a decimal point is not present as the third character from the right. |
| NOT | Reverses the value of a boolean. Turns TRUE to FALSE and vice versa. |  |
| NULL | Fact is not there, is null with xsI:nil = true or is a null non-textual value. | IF <a> = NULL Means if a (non-textual) value for <a> is blank or if <a> does not exist. |
| NULLORBLANK | Fact is not there, is null with xsI:nil = true or is a null string. (Applied to Text, Code, Description and Identifier facts). | IF <a> = NULLORBLANK Means if a (textual) value for <a> is blank or if <a> does not exist. |
| OR | Logical OR |  |
| PARENT RETURN | Used in rules that apply to schedules to refer to a field on the main form | IF <a> <> PARENT RETURN:<a> Means if the value of <a> on the schedule is not equal to the value of <a> on the main form.  WHERE PARENT RETURN EXISTS Means apply the test if this is a business document containing a schedule as a part of a main form. (Applies only to IEE and FTER whch may be submitted either as a form on its own or as a schedule as part of a form). |
| SCHEDULE | Refers to a tax schedule submitted within the same business document as a main tax return form. | IF COUNT(SCHEDULE = "S25A") = 0 Means if there is no instance of a Schedule 25A included in the business document.  IF COUNT(SCHEDULE = "RSPT") > 50 Means if the number of occurrence of a Rental schedule in the business document is greater than 50. |
| SET | Definition of an explicit set of values where if one value meets the criteria for comparation, a true response is given. | IF <a> <> SET("a","b","c") Means if <a> does not equal a or b or c.  IF <a> = SET(“a”,”b”,”c”) Means if <a> is equal to a or b or c.  IF <a> = SET(0-3) Means if <a> is equal to 0 or 1 or 2 or 3 |
| STARTSWITH | The first characters within a text string field are equal to the stated value. | IF <a> STARTSWITH "T/A" Means the condition is true if field <a> contains a value that starts with the text string ‘T/A’ |
| SUM | The sum of all instance of an element | SUM(<a>) The total value of all instances of <a>, when each <a> is added up. (Where <a> is an element that is part of a repeating tuple or is a repeating element). |
| TEXT() | Used to define the maximum length of a textual field.  (See also LENGTH) | <a> <> TEXT(150) Means the maximum number of characters allowable within field <a> is 150. |
| TUPLE | Concepts that contain a group of two or more fields. Generally, although not always, these concepts are a set of two or more fields that may be repeated, as a group, within a single business document. | TUPLE(addressdetails2.xx.xx:AddressDetails) Means the fields that have been defined as belonging to the ‘addressdetails2.xx.xx:AddressDetails’ module. |
| WHERE | Limits the conditions in a rule to a given context, tuple or condition. | IF period.endDate = NULLORBLANK **WHERE** CONTEXT <> SET(“RPI”, “RPI.Opening”, “RPI.Closing”) Means if the Period End date is not present where the context is anything other than RPI or RPI.Opening, or RPI.Closing.  WHERE IN TUPLE(ptr.0001.lodge.req.xx.xx.StatementOfDistribution) Means the check referred to within the rest of the rule applies where the field(s) exists in the ‘ptr.0001.lodge.req.xx.xx.StatementOfDistribution’ tuple  WHERE(TUPLE ELEMENT pyde.xx.xx:AddressDetails.Usage.Code = "POS") Means the check referred to within the rest of the rule applies where the Address Usage Code in the tuple is equal to ‘POS’. |
| xbrli\ | Indicates the tuple is not within another tuple.  Used where a particular tuple appears more than once within a form or schedule. | IN TUPLE(xbrli\organisationname2.xx.xx:OrganisationNameDetails) Means in the tuple ‘organisationname2.xx.xx:OrganisationNameDetails’ that is not within another tuple.  In this example, the implication is that the ‘organisationname2.xx.xx:OrganisationNameDetails’ also exists under another tuple within the same form or schedule. |

Appendix C – Validation rules alias definitions

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| **Alias** | **Fully Defined XBRL Element** |
| CGLS5 | CGLS:RP.COTP:rvctc3.xx.xx:Tax.Losses.TransferredFromJoiningEntitiesIncludingHeadCompany.Amount |
| CGLS6 | CGLS:RP.COTF:rvctc3.xx.xx:Tax.Losses.TransferredFromJoiningEntitiesIncludingHeadCompany.Amount |
| CGLS7 | CGLS:RP.COTT:rvctc3.xx.xx:Tax.Losses.TransferredFromJoiningEntitiesIncludingHeadCompany.Amount |
| CGLS8 | CGLS:RP.COTP:rvctc3.xx.xx:Tax.Losses.TransferredFromJoiningEntitiesAfterConsolidation.Amount |
| CGLS9 | CGLS:RP.COTF:rvctc3.xx.xx:Tax.Losses.TransferredFromJoiningEntitiesAfterConsolidation.Amount |
| CGLS10 | CGLS:RP.COTT:rvctc3.xx.xx:Tax.Losses.TransferredFromJoiningEntitiesAfterConsolidation.Amount |
| CGLS11 | CGLS:RP.GRP:rvctc3.xx.xx:Tax.Losses.Utilised.Amount |
| CGLS12 | CGLS:RP.TRFD:rvctc3.xx.xx:Tax.Losses.Utilised.Amount |
| CGLS13 | CGLS:RP.TOT:rvctc3.xx.xx:Tax.Losses.Utilised.Amount |
| CGLS15 | CGLS:TRFR:rvctc3.xx.xx:Tax.Losses.TransferredUtilised.Fraction |
| CGLS16 | CGLS:TRFR:rvctc3.xx.xx:Tax.Losses.TransferredUtilised.Amount |
| CGLS17 | CGLS:RP.GRP:rvctc3.xx.xx:Tax.Losses.CarriedForward.Total.Amount |
| CGLS18 | CGLS:RP.TRFD:rvctc3.xx.xx:Tax.Losses.CarriedForward.Total.Amount |
| CGLS19 | CGLS:RP.TOT:rvctc3.xx.xx:Tax.Losses.CarriedForward.Total.Amount |
| CGLS20 | CGLS:RP.COTP:rvctc3.xx.xx:Capital.Losses.TransferredFromJoiningEntitiesIncludingHeadCompanyNet.Amount |
| CGLS21 | CGLS:RP.COTF:rvctc3.xx.xx:Capital.Losses.TransferredFromJoiningEntitiesIncludingHeadCompanyNet.Amount |
| CGLS22 | CGLS:RP.COTT:rvctc3.xx.xx:Capital.Losses.TransferredFromJoiningEntitiesIncludingHeadCompanyNet.Amount |
| CGLS23 | CGLS:RP.COTP:rvctc3.xx.xx:Capital.Losses.TransferredFromJoiningEntitiesAfterConsolidation.Amount |
| CGLS24 | CGLS:RP.COTF:rvctc3.xx.xx:Capital.Losses.TransferredFromJoiningEntitiesAfterConsolidation.Amount |
| CGLS25 | CGLS:RP.COTT:rvctc3.xx.xx:Capital.Losses.TransferredFromJoiningEntitiesAfterConsolidation.Amount |
| CGLS26 | CGLS:RP.GRP:rvctc3.xx.xx:Capital.Losses.UtilisedNet.Amount |
| CGLS27 | CGLS:RP.TRFD:rvctc3.xx.xx:Capital.Losses.UtilisedNet.Amount |
| CGLS28 | CGLS:RP.TOT:rvctc3.xx.xx:Capital.Losses.UtilisedNet.Amount |
| CGLS30 | CGLS:TRFR:rvctc3.xx.xx:Capital.Losses.TransferredUtilised.Fraction |
| CGLS31 | CGLS:TRFR:rvctc3.xx.xx:Capital.Losses.TransferredUtilised.Amount |
| CGLS32 | CGLS:RP.GRP:rvctc3.xx.xx:Capital.Losses.CarriedForward.Net.Amount |
| CGLS33 | CGLS:RP.TRFD:rvctc3.xx.xx:Capital.Losses.CarriedForward.Net.Amount |
| CGLS34 | CGLS:RP.TOT:rvctc3.xx.xx:Capital.Losses.CarriedForward.Net.Amount |
| CGLS35 | CGLS:RP:rvctc3.xx.xx:Tax.Losses.TransferredLossUtilisedApportionmentRulesApplied.Indicator |
| CGLS36 | CGLS:RP:rvctc3.xx.xx:Tax.Losses.TransferredLossCancelledByHeadCompany.Indicator |
| CGLS38 | CGLS:JE:rvctc3.xx.xx:Tax.Losses.TransferredLossCancelledByHeadCompany.Amount |
| CGLS39 | CGLS:RP.Y0:rvctc3.xx.xx:Tax.Losses.TransferredLossWhichFirstFailedTheContinuityOfOwnershipOrControlTests.Amount |
| CGLS40 | CGLS:RP.Y0-1:rvctc3.xx.xx:Tax.Losses.TransferredLossWhichFirstFailedTheContinuityOfOwnershipOrControlTests.Amount |
| CGLS41 | CGLS:RP.Y0-2:rvctc3.xx.xx:Tax.Losses.TransferredLossWhichFirstFailedTheContinuityOfOwnershipOrControlTests.Amount |
| CGLS42 | CGLS:RP.Y0-3:rvctc3.xx.xx:Tax.Losses.TransferredLossWhichFirstFailedTheContinuityOfOwnershipOrControlTests.Amount |
| CGLS43 | CGLS:RP.Y0-4+:rvctc3.xx.xx:Tax.Losses.TransferredLossWhichFirstFailedTheContinuityOfOwnershipOrControlTests.Amount |
| CGLS44 | CGLS:RP:rvctc3.xx.xx:Tax.Losses.UtilisedAfterConsolidationOwnershipContinuityTestNotPassedAndSameBusinessTest.Amount |
| CGLS45 | CGLS:RP:rvctc3.xx.xx:Capital.Losses.UtilisedAfterConsolidationOwnershipContinuityTestNotPassedAndSameBusinessTest.Amount |
| CGLS46 | CGLS:RP:rvctc3.xx.xx:Tax.Losses.CarriedForward.SameBusinessTestPassedBeforeBeingUtilised.Amount |
| CGLS47 | CGLS:RP:rvctc3.xx.xx:Capital.Losses.CarriedForward.SameBusinessTestPassedBeforeBeingUtilised.Amount |
| CGLS48 | CGLS:RP:rvctc3.xx.xx:Tax.Losses.CarriedForward.ComplyingSuperannuationFHSAClass.Amount |
| CGLS49 | CGLS:RP:rvctc3.xx.xx:Capital.Losses.CarriedForward.ComplyingSuperannuationFHSAClass.Amount |
| CGLS69 | CGLS:RP:rvctc3.xx.xx:Tax.Losses.ControlledForeignCompanyDeducted.Amount |
| CGLS70 | CGLS:RP:rvctc3.xx.xx:Tax.Losses.CarriedForward.ControlledForeignCompany.Amount |
| CGLS79 | CGLS:RP:rvctc3.xx.xx:Tax.Losses.ForeignLossComponentExcludingControlledForeignCompanyDeducted.Amount |
| CGLS80 | CGLS:RP:rvctc3.xx.xx:Tax.Losses.CarriedForward.ForeignLossComponentExcludingControlledForeignCompanies.Amount |
| CGLS81 | CGLS:RP:rvctc3.xx.xx:Tax.Losses.ForeignLossComponentOfTaxLossTransferredFromJoiningEntities.Amount |
| CGLS82 | CGLS:RP:rvctc3.xx.xx:Tax.Losses.ControlledForeignCompany.Amount |
| CGLS83 | CGLS:RP:rvctc3.xx.xx:Tax.Losses.BalanceOfTaxLossesBroughtForwardFromPriorYear.Amount |
| CGLS85 | CGLS:RP:rvctc3.xx.xx:Tax.Losses.TransferredFromJoiningEntitiesUnderSubdivision707A.Amount |
| CGLS86 | CGLS:RP:rvctc3.xx.xx:Tax.Losses.ForgivenDebtNet.Amount |
| CGLS87 | CGLS:RP:rvctc3.xx.xx:Tax.Losses.Incurred.Amount |
| CGLS88 | CGLS:RP:rvctc3.xx.xx:Tax.Losses.ConversionOfExcessFrankingOffsets.Amount |
| CGLS89 | CGLS:RP:rvctc3.xx.xx:Tax.Losses.ExemptIncomeNet.Amount |
| CGLS90 | CGLS:RP:rvctc3.xx.xx:Tax.Losses.Forgone.Amount |
| CGLS91 | CGLS:RP:rvctc3.xx.xx:Tax.Losses.Total.Amount |
| CGLS92 | CGLS:RP:rvctc3.xx.xx:Tax.Losses.TransferredOut.Amount |
| CGLS93 | CGLS:RP:rvctc3.xx.xx:Tax.Losses.CarriedForward.LaterIncomeYearsTotal.Amount |
| CGLS94 | CGLS:RP:rvctc3.xx.xx:Tax.Losses.TransferredWithNilAvailableFractionApplied.Amount |
| CTR117 | CTR:RP:IncomeTax.Deduction.TaxLossesDeducted.Amount |
| CTR175 | CTR:RP:Tax.Losses.CarriedForward.Total.Amount |
| CTR176 | CTR:RP:Capital.Losses.CarriedForward.Net.Amount |