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| Standard Business Reporting  Australian Taxation Office -  Company Return 2011Message Implementation Guide  Program name: Standard Business Reporting  Date: 14 July 2013  Production Release – suitable for use | | | |
|  | | | |
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VERSION CONTROL

|  |  |  |
| --- | --- | --- |
| Version | Release date | Description of changes |
| 1.0 | 28/4/2011 | 1. Element changes.  new elements  RP context  pyin.xx.xx:Report.Amendment.Indicator  pyin.xx.xx:Report.AmendmentType.Code  pyin.xx.xx:Report.AmendmentSequence.Number  pyin.xx.xx:Report.AmendmentReason.Text  financialinstitutionaccount1.xx.xx:FinancialInstitutionAccount tuple containing  pyid.xx.xx:FinancialInstitutionAccount.BankStateBranch.Number  pyid.xx.xx:FinancialInstitutionAccount.FinancialInstitutionAccount.Number  pyid.xx.xx:FinancialInstitutionAccount.FinancialInstitutionAccountName.Text  pyid.xx.xx:FinancialInstitutionAccount.FinancialInstitutionBranchName.Text  pyid.xx.xx:FinancialInstitutionAccount.FinancialInstitutionName.Text  bafpr1.xx.xx:Income.RetirementSavingsAccountTFNNotQuotedContributionsIncome.Amount  rvctc1.xx.xx:IncomeTax.RetirementSavingsAccountTFNNotQuotedContributionsIncomeTaxPayable.Amount  rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.CreditForTaxWithheldFromCloselyHeldTrustTFNNotQuoted.Amount  RP.TOFA context  bafpr1.xx.xx:Income.GainsTotal.Amount  bafpr1.xx.xx:Expense.LossesTotal.Amount  deleted elements  RP context  rvctc4.xx.xx:InternationalDealings.ForeignInvestmentFundsIncomeAttributedForeignIncome.Amount  rvctc4.xx.xx:InternationalDealings.ForeignLifeAssurancePolicyAttributedForeignIncome.Amount  changed elements  declaration2.xx.xx:Declaration tuple now shown separately in both RP and INT context  six elements moved from RPI to RPI.Closing context  bafpo1.xx.xx:Assets.TradeandReceivablesOther.Amount  bafpo1.xx.xx:Assets.CurrentTotal.Amount  bafpo1.xx.xx:Assets.Total.Amount  bafpo1.xx.xx:Liabilities.NonCurrentTradeAndOtherPayables.Amount  bafpo1.xx.xx:Liabilities.CurrentTotal.Amount  bafpo1.xx.xx:Liabilities.Total.Amount  CTR:RP:OrganisationDetails.MainIncomeActivity.Description  2. Context changes  Deleted RPI context  Renamed  RP.Y0Minus  RP.CTAUST  RP.CTFGN  RPI.Opening  RPI.Closing  RP.CMPLY  RP.ORD  3. Tuple changes  ctr.0002.lodge.request.xx.xx:ForestryManagedInvestmentSchemeRulingInformation renamed  4. Validation rule changes  New rules  VR.ATO.GEN.432032, VR.ATO.GEN.432035, VR.ATO.GEN.432040, VR.ATO.GEN.432036, VR.ATO.GEN.432037, VR.ATO.GEN.432267, VR.ATO.CTR.428321, VR.ATO.CTR.429848, VR.ATO.CTR.428326, VR.ATO.CTR.428327, VR.ATO.CTR.429847, VR.ATO.CTR.428169, VR.ATO.CTR.429849, VR.ATO.CTR.428329, VR.ATO.CTR.428328, VR.ATO.CTR.428324, VR.ATO.CTR.428325  Updated rules  VR.ATO.CTR.428147, VR.ATO.CTR.428132, VR.ATO.CTR.429854, VR.ATO.CTR.428198, VR.ATO.CTR.429860, VR.ATO.CTR.428072, VR.ATO.CTR.428080, VR.ATO.CTR.428083, VR.ATO.CTR.428084, VR.ATO.CTR.428085, VR.ATO.CTR.428239, VR.ATO.CTR.428266, VR.ATO.CTR.428074, VR.ATO.CTR.428073, VR.ATO.CTR.428179, VR.ATO.CTR.428114, VR.ATO.CTR.428181, VR.ATO.CTR.428121, VR.ATO.CTR.428116, VR.ATO.CTR.428117, VR.ATO.CTR.428278, VR.ATO.CTR.428146, VR.ATO.CTR.428115, VR.ATO.CTR.428273, VR.ATO.CTR.428274, VR.ATO.CTR.428276, VR.ATO.CTR.428192, VR.ATO.CTR.428013, VR.ATO.CTR.428269, VR.ATO.CTR.429858 , VR.ATO.CTR.428022, VR.ATO.CTR.428023, VR.ATO.CTR.428059, VR.ATO.CTR.428270, VR.ATO.CTR.429859, VR.ATO.CTR.428024, VR.ATO.CTR.428036, VR.ATO.CTR.428041, VR.ATO.CTR.428042, VR.ATO.CTR.428050, VR.ATO.CTR.429865, VR.ATO.CTR.428048, VR.ATO.CTR.428049, VR.ATO.CTR.428051, VR.ATO.CTR.428044, VR.ATO.CTR.428170, VR.ATO.CTR.428159, VR.ATO.CTR.429957, VR.ATO.CTR.428145, VR.ATO.CTR.428148, VR.ATO.CTR.428162, VR.ATO.CTR.428163, VR.ATO.CTR.428267, VR.ATO.CTR.429958, VR.ATO.CTR.428047, VR.ATO.CTR.428075, VR.ATO.CTR.428142, VR.ATO.CTR.428143, VR.ATO.CTR.428144, VR.ATO.CTR.428141, VR.ATO.CTR.428172, VR.ATO.CTR.429959, VR.ATO.CTR.428252, VR.ATO.CTR.428257, VR.ATO.CTR.428258, VR.ATO.CTR.428262, VR.ATO.CTR.428263, VR.ATO.CTR.428264, VR.ATO.CTR.428265, VR.ATO.CTR.428272, VR.ATO.CTR.428180, VR.ATO.CTR.428169, VR.ATO.CTR.428045, VR.ATO.CTR.428046, VR.ATO.CTR.428109, VR.ATO.CTR.428101, VR.ATO.CTR.428104, VR.ATO.CTR.428045, VR.ATO.CTR.428046, VR.ATO.CTR.428109, VR.ATO.CTR.428101, VR.ATO.CTR.428104, VR.ATO.CTR.428043, VR.ATO.CTR.428184  Deleted rules  VR.ATO.CTR.428275, VR.ATO.CTR.428277, VR.ATO.CTR.429950, VR.ATO.CTR.429951, VR.ATO.CTR.428112, VR.ATO.CTR.428171 |
| 1.1 | 24/06/2011 | 1. Section 2.7 deleted  2. Section 5.4.1.3.2  Validation rules added - VR.ATO.CTR.428330, VR.ATO.CTR.429845, VR.ATO.CTR.429846  Validation rules deleted - VR.ATO.CTR.428324, VR.ATO.CTR.428325  Validation rules changed - VR.ATO.CTR.428055, VR.ATO.CTR.428056, VR.ATO.CTR.428081  3. Appendix C –Validation Rule Alias Definitions  The alias definition updated for the following:  CTR121,CTR214,CTR219,CTR221,CTR222,S25A7,S25A8,S25A9 |
| 1.2 | 22/02/2012 | 1. Section 5.4.1.3.2  Validation rule updated - VR.ATO.CTR.428044  2. Appendix C – Validation Rule Alias Definitions  (changes included in Errata Release: 22 September 2011)  CTR214,CTR219 |
| 1.3 | 16/09/2012 | 1. Section 5.4.1.3.2  Validation rule updated - VR.ATO.CTR.428013  Remove validation rule VR.ATO.CTR.428329  New Rules VR.ATO.GEN.436279, VR.ATO.GEN.432391 |
| 1.4 | 14/05/2013 | Section 5.4.1.3.2  Validation rules modified – VR.ATO.CTR.428082, VR.ATO.CTR.428128, VR.ATO.CTR.428137  Validation rules deleted – VR.ATO.CTR.428068  Section 2.3  Updated Declaration Statement for validation pre-lodgement request |
| 1.5 | 14/07/2013 | 1. Section 5.4.1.3.2  Validation rule modified - VR.ATO.CTR.428026 |

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| ENDORSEMENT  APPROVAL |  |  |
|  | Chief Solutions Architect  Standard Business Reporting | |
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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 <http://www.sbr.gov.au/software-developers/developer-tools/glossary>to go to the 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 Company Return (CTR) reporting service for the *Australian Taxation Office (ATO).*

* 1. Audience and Scope

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

* 1. References

|  |  |  |
| --- | --- | --- |
| **Ref** | **Document Link** | **Document description** |
|  | Information on obtaining the SBR Web Service Implementation Guide document is available at:  <http://www.sbr.gov.au/software-developers/developer-tools/web-services> | 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 |
|  | The SBR Taxonomy Architecture document can be downloaded at  <http://www.sbr.gov.au/software-developers/developer-tools/re-usable-components> | 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. |
|  | Information on obtaining the Software Developer Kit documentation is available at:  <http://www.sbr.gov.au/software-developers/enabling-sbr-in-my-application/productivity-tools> | Reference information for software developers using the SBR software developer kit |

* 1. Change Management

If a material change is required to the ATO CTR 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.

* 1. Authorisation of Intermediaries

For all CTR request messages, the Tax Office will check against its records that the sender is authorised to perform the requested action for the reporting party (taxpayer).

The checking will compare the identity and permissions associated with the AUSkey against the identity provided in the business document for the reporting party. If the sender is acting in their role as an agent, then the Tax Agent Number must also be provided otherwise authorisation will fail.

If authorisation fails, then a response message communicating this in the SBDH Message Event section will be returned with SBR Error Code: CMN.ATO.GEN.200000.

* 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

The CTR form requires a declaration from the reporting party (taxpayer) indicating that the information contained is true and correct. It may also be lodged by an agent making a different declaration.

To make a declaration, the sender needs to be cognisant of two things:

* The statement they are making, and
* That it becomes a declaration by them ‘signing’ it.

As a result, in every case that a declaration is required to accompany a transaction, the sender must have displayed to them:

* Specific statement(s) describing what they are about to declare, and
* An acknowledgement that the declaration is being made by signing the statement(s) in a particular way.

The sender signs by actively confirming what constitutes their ‘signature’ using a tick-box, submit button, or similar mechanism. Their signature must be some information sent with the transaction that enables the sender to be uniquely identified within the business.

How this declaration is made and handled via SBR varies depending on who sends the form and what type of AUSkey they use to do so. The instructions for each case are described in the tables below.

|  |  |
| --- | --- |
| Case 1: A **reporting party** (ie. taxpayer), or an intermediary who is not an agent, is lodging via SBR using an AUSkey assigned to an **individual**. | |
| Declaration statement | The statement that the sender is declaring shall be:  “*I declare that the information transmitted in this Company Return is true and correct and that I am authorised to make this declaration”.* |
| Signing statement | The text describing the way that they are ‘making’ the declaration by ‘signing’ it in a particular way shall include reference to signing with the AUSkey.  For example: “*Tick this box to sign this declaration with the AUSkey you used to log in*.”  A statement “Tick this box to sign this declaration” would not be acceptable as it does not state the identity the sender is using to make the declaration. |

|  |  |
| --- | --- |
| Case 2: A **reporting party** (ie. taxpayer), or an intermediary who is not an agent, is lodging via SBR using an AUSkey assigned to a **device**. | |
| Declaration statement | The statement that the sender is declaring shall be:  “*I declare that the information transmitted in this Company Return is true and correct and that I am authorised to make this declaration.*” |
| Signing statement | The text describing the way that they are ‘making’ the declaration by ‘signing’ it in a particular way shall include reference to signing with the AUSkey for the device *and* the field giving a unique user identifier.  For example: “*Tick this box to sign this declaration with the AUSkey used by this software and your full name inserted above*.”  A statement “Tick this box to sign this declaration” would not be acceptable as it does not state the identity the sender is using to make the declaration.  The user identifier must allow the AUSkey owner or an external auditor to uniquely identify the individual who made the declaration.  The identifier used can be specified by the AUSkey owner providing it allows identification as mentioned above. Examples of suitable identifiers include a user login, a full name, or an email address. |

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| Case 3: An **intermediary** who is an agent (ie. Tax agent or BAS service provider) is lodging via SBR using an AUSkey assigned to an **individual**. | |
| Declaration statement | The statement that the sender is declaring shall be:  “*I declare that:*   * *I have prepared this Company Return and its related schedule(s) in accordance with the information supplied by the entity;* * *I have received a declaration made by the entity that the information provided to me for the preparation of this return is true and correct; and* * *I am authorised by the entity to give information in this return to the Commissioner.”* |
| Signing statement | The text describing the way that they are ‘making’ the declaration by ‘signing’ it in a particular way shall include reference to signing with the AUSkey.  For example: “*Tick this box to sign this declaration with the AUSkey you used to log in.”*  A statement “Tick this box to sign this declaration” would not be acceptable as it does not state the identity the sender is using to make the declaration. |

|  |  |
| --- | --- |
| Case 4: An **intermediary** who is an agent (ie. Tax agent or BAS service provider) is lodging via SBR using an AUSkey assigned to a **device**. | |
| Declaration statement | The statement that the sender is declaring shall be:  “*I declare that:*   * *I have prepared this Company Return and its related schedule(s) in accordance with the information supplied by the entity;* * *I have received a declaration made by the entity that the information provided to me for the preparation of this return is true and correct; and* * *I am authorised by the entity to give information in this return to the Commissioner.”* |
| Signing statement | The text describing the way that they are ‘making’ the declaration by ‘signing’ it in a particular way shall include reference to signing with the AUSkey for the device *and* the field giving a unique user identifier.  For example: “*Tick this box to sign this declaration with the AUSkey used by this software and your full name inserted above.”*  A statement “Tick this box to sign this declaration” would not be acceptable as it does not state the identity the sender is using to make the declaration.  The user identifier must allow the AUSkey owner or an external auditor to uniquely identify the individual who made the declaration.  The identifier used can be specified by the AUSkey owner providing it allows identification as mentioned above. Examples of suitable identifiers include a user login, a full name, or an email address. |

For prelodge transactions the above declaration need not be shown to the user, due to the fact that such transactions are not considered to be lodgements.

* 1. SBDH Variations

The WIG describes the SBDH content in detail. Described in this section are only variations from what is defined in the WIG.

* + 1. Business Documents

Only one CTR Business Document (XBRL instance) will be accepted per message.

All schedules sent via SBR associated with a CTR must be included as Business Documents (XBRL instances) within the same message as the CTR Business Document.

If an invalid combination or quantity of Business Documents is provided then message CMN.ATO.GEN.001030 will be returned. Invalid combinations and quantities are those that do not comply with the table in Section 3.1.

* + 1. Attachments

No attachments will be accepted for CTR interactions.

* + 1. Document Identifiers

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

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

Where business rules associated with data elements could be reasonably implemented by the 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.

If there is mention of a label or a section in the error message, it is referring to the label or section as displayed on the paper form (PDF available at [www.ato.gov.au](http://www.ato.gov.au/)).

* 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. Form Prefix Labels

Due to multiple business documents existing in the one CTR message (ie. The CTR and any of the listed schedules), cross-form rules must be applied. To ensure it is clear which business document an XBRL fact is from, a form prefix is included in any fact description.

For example: CTR:RP:pyid.xx.xx:Identifiers.AustralianBusinessNumber.Identifier means this field is in the CTR form.

* + 1. Context MIG Labels

Context Instance labels will be given to each possible instance of an XBRL context and will be used within the MIG to describe the context and link a fact to a context. For example, a fact may appear in a business rule with a prefix CTR:RP.TOFA:bafpr1.xx.xx:Income.FinancialArrangementsUnrealisedGains.Amount

This indicates this fact is being reported in the context where the dimension ReportPartyType is set to “ReportingParty” and the dimension FinancialArrangementType is set to “TOFA”.

* + 1. No Form or Context Prefix

Where no form or context prefix (as described above is) applied to a fact within a rule, it is because the rule is reused on multiple forms or it should be applied regardless of context within the form.

* + 1. Use of xx.xx in fact names

In the actual Business Document, an XBRL fact will have a namespace prefix including the version of the element, for example bafpr.02.00:Income.FinancialArrangementsUnrealisedGains.Amount

For the purposes of the MIG, the version contained within the prefix has been replaced with xx.xx. The correct version can be derived from the Discoverable Taxonomy Set.

* + 1. Use of Aliases

In order to make the validation rules more readable aliases have been used in some rules. An alias is enclosed in square brackets eg: [CTR123]. A full list of aliases used in this MIG and their XBRL definition is enclosed in Appendix C.

* + 1. Interpretation of NULL in calculations and comparisons

Where a rule involves a calculation or a comparison with a number, we will consider NULL (xsi:nil=true) or absent XBRL facts as zero for the purposes of the calculation or comparison.

* + 1. Use of Domain in rules

Where a rule compares an XBRL fact to a range of values this range may be defined as a Domain. In this case the values within the domain will be specified in Appendix D.

* + 1. Case Sensitivity

Many rules contain a comparison with a string value enclosed in inverted commas e.g. “Australia”. The case used in these comparisons reflects the most common usage, however any comparisons are case **in**sensitive. That means that the test IF <a> = “Australia” would be true if <a> were “australia”, “AUSTRALIA”, “Australia” or “AuStRaLiA”.

* + 1. Format Rules

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

| **xbrli Data Type** | **Rules** | **Rule Imp.** | **SBR Msg Code** |
| --- | --- | --- | --- |
| 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  xbrli:pureItemType | Non negative integer format incorrect  Pure format incorrect | Schematron ID = VR.ATO.GEN.001014  Schematron ID = VR.ATO.GEN.001015 | CMN.ATO.GEN.001014  CMN.ATO.GEN.001015 |
|
| Any | Data supplied does not match the xsd:pattern value | Schematron ID = VR.ATO.GEN.002xxx | CMN.ATO.GEN.001017 |
| xbrli:decimalItemType | Decimal format incorrect | Schematron ID = VR.ATO.GEN.001018 | CMN.ATO.GEN.001018 |
| xbrli:fractionItemType | numerator must be a decimal and the denominator must be a non-zero decimal (xbrli:nonZeroDecimal) | Schematron ID = VR.ATO.GEN.001031 | CMN.ATO.GEN.001031 |
| xbrli:floatItemType | Float invalid or format incorrect | Schematron ID = VR.ATO.GEN.001032 | CMN.ATO.GEN.001032 |

* + 1. Tuples and Context

All facts reported within a tuple instance (including nested tuples) must use the same context.

1. Business Overview

This section intends to describe the transmission of the CTR and schedules in scope for SBR. CTR schedules must usually be submitted as an addition to the CTR in order to provide more detailed information on a particular area of income or tax.

* 1. Income Tax Suite Overview

When lodging an Income Tax Return 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. Capital Gains Tax Schedule) with the return.

The table below shows which schedules can be submitted with a CTR; however the circumstances in which a schedule is to be provided are detailed in the validation rules.

|  |  |
| --- | --- |
| **Schedules** | **Company Return (CTR)** |
| Capital Allowances Schedule (CAS) | 0..1 |
| CGT Schedule (CGTS) | 0..1 |
| Consolidated Groups Losses schedule (CGLS) | 0..1 |
| Dividend and interest schedule (DIS) | 0..1 |
| Interposed Entity Election Schedule (IEE)& | 0..50 |
| Losses Schedule (LS) | 0..1 |
| Non-individual PAYG payment summary schedule (NIPSS) | 0..1 |
| Personal services income schedule (PSI) | 0..1 |
| Research and development tax concession schedule (RDS) | 0..1 |
| Schedule 25A (S25A) | 0..1 |
| Thin Capitalisation Schedule (TCS) | 0..1 |

& This schedule can also be lodged as a stand alone form.

Note: LICTS (Life Insurance Companies Taxation Schedule) is only supported as a paper form.

* + 1. Message Structure

The message design of the Tax Office Income Tax suite specifies that the return and associated schedules (as required), 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 WIG.

Where the return is lodged with one or more schedules, it is required that the return is always the first document (ie. BusinessDocument.Sequence.Number = 1).

* + 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 details of the interaction and the overall message.

* + 1. Schema Use

Please note that the lodge schema for this report will be used for both the pre-lodge and lodge interactions.

* 1. Business Context Model

This section provides a high level context for Company Return interactions between a business, or an intermediary, and the Tax Office for the purpose of meeting an income tax obligation. The interactions are broadly divided into five phases:

* *Register and maintain*. Obtaining an AUSkey from the Australian Business Register (ABR) to be used to authenticate interactions. Intermediaries also need to register with the Tax Office and create an intermediary relationship with any taxpayers they will lodge for via SBR. These interactions are out of scope for SBR web services implementation at this time. They are not described in this document however have been included for context.
* *Notify obligations.* The Tax Office notifies a business of an impending obligation. This interaction is out of scope for SBR implementation. It is not described in this document however has been included for context.
* *Prepare and lodge interactions*. The Tax Office provides, via SBR, services to validate (prelodge) the Company Return before lodging, and the lodgment of the Company Return. These interactions are in scope for SBR implementation and are described in detail in this document.
* *Post Lodgment Phase*. The Tax office notifies the business/intermediary of the result of the income tax assessment. The business or intermediary may also enquire as to the progress of an income tax assessment. This interaction is out of scope for SBR implementation. It is not described in this document however has been included for context.
* *Payment interactions*. Businesses make payments or receive refunds determined by their income tax assessment. The payments are made through various mechanisms. These payment services are out of scope for SBR implementation and are not described in detail in this document however have been included for context.

Each of the phases described above could be performed by a number of different channels such as paper, Business portal, Tax agent portal, ELS and Web services. In the context of income tax interactions for this document it is the 3rd phase (Prepare and Lodge) which is being enabled via the SBR channel. The remaining phases are out of scope of this document since they are performed by other existing Tax Office channels or the ABR.

Details of legislative requirements and other background on Company Returns are available at [www.ato.gov.au](http://www.ato.gov.au/).



Figure 1 – CTR Business Context Model

|  |  |
| --- | --- |
| **Interaction** | **Responsibility** |
| **1. Register and maintain** | The sender registers their identity (ABN/TFN) with the ABR and the Tax Office. Registration will include:   * Australian Business Number * Address details * Responsible person and authorisation for any intermediary * AUSkey   The sender sets up their preferences for dealing with the Tax Office such as method of submission and bank details.  Any changes to tax obligations or updates to their details are done by contacting the Tax Office or the ABR. |
| **2. Notify obligations** | The Tax Office will send out letters advising business when they need to lodge their CTR and any associated schedules.  Business may be able to arrange a deferral of time to lodge by writing to the Tax Office before the due date. |
| **3. Prepare and lodge interactions** | 1. The sender may conduct a pre-lodgment validation check on the form via SBR. 2. The sender lodges the CTR and/or schedules. 3. The Tax Office validates the message structure of the lodgment, and returns the results in a message back to the sender. |
| **4. Post Lodgment Phase** | The Tax office will process the CTR lodgment.  The Tax Office will issue Notice of Assessment/ Notice of Assessment (Amended) to business depending on the business type and if there is a payment or refund.  The business/intermediary may wish to contact the Tax Office to enquire the status of their CTR lodgment. |
| **5. Payment interactions** | Sender is required to pay the tax payable amount to the ATO by the payment due date unless other arrangements are made.  If the lodgment results in a refund, business/intermediary will receive a refund cheque via a NOA / NOAA. |

* 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 a duration is specified for the report (for example in the RP context instance), the **SAP** start and end dates must be supplied.

* 1. Business Applicability Period

In SBR the CTR will have a new reporting taxonomy released each year. An expiry date will not be specified as the reporting taxonomy will continue to be valid for that income year in the future.

Within an income year’s reporting taxonomy, if a schema is versioned (a new one is released in production) the previous schema will be supported for an appropriate transition period.

* 1. Report Version

The SBR report version for 2011 is ctr.0002.02.00.

1. XBRL Context Specifications

The following sections define the context specifications that will be used within this MIG. The context types are allocated to the individual data elements within the message specifications below.

* 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 | An identifier must be supplied  1. IF (RP:entity.identifier.TFN = NULLORBLANK) AND (INT:entity.identifier.ABN = NULLORBLANK) RETURN VALIDATION MESSAGE ENDIF | 1. VR.ATO.GEN.001026 | 1. CMN.ATO.GEN.001026 |
| Entity Identifier Scheme | Mandatory | This field must be set to **http://www.ato.gov.au/abn** or **http://www.ato.gov.au/tfn**. TFN must be used for the reporting party and ABN must be used for the Intermediary. | See below | See below |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyType set to ReportingParty or Intermediary   1. IF (RprtPyType.xx.xx:ReportPartyTypeDimension <> "RprtPyType.02.03:Intermediary") AND (RprtPyType.xx.xx:ReportPartyTypeDimension <> "RprtPyType.02.03:ReportingParty") RETURN VALIDATION MESSAGE   ENDIF   1. IF (RprtPyType.xx.xx:ReportingPartyTypeDimension = “RprtPyType.02.03:ReportingParty”) AND (entity.identifier.scheme <> **http://www.ato.gov.au/tfn)**   RETURN VALIDATION MESSAGE  ENDIF   1. IF (RprtPyType.xx.xx:ReportingPartyTypeDimension = “RprtPyType.02.03:Intermediary”) AND (entity.identifier.scheme <> **http://www.ato.gov.au/abn)**   RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.410197  1. Schematron ID = VR.ATO.GEN.001024  1. Schematron ID = VR.ATO.GEN.001025 | 1. CMN.ATO.GEN.430299  2. CMN.ATO.GEN.001024  3. CMN.ATO.GEN.001025 |
| Period Date - Start Date | Mandatory | The start date should describe the start of the period that the return applies to. If the company operates on a standard financial year, this date would be set to 1/7/10 for a 2011 tax return. If the company operates on a Substitute Accounting Period (SAP), this date should be set to the start of the SAP.   1. IF period.startDate = NULLORBLANK WHERE NOT CONTEXT(SET(RPI.Opening, RPI.Closing)) RETURN VALIDATION MESSAGE ENDIF 2. IF period.startDate >= period.endDate WHERE NOT CONTEXT(SET(RPI.Opening, RPI.Closing)) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428272  2. Schematron ID = VR.ATO.CTR.428273 | 1. CMN.ATO.GEN.001001  2. CMN.ATO.GEN.200009 |
| Period Date - End Date | Mandatory | The end date should describe the end of the period that the return applies to. If the company operates on a standard financial year, this date would be set to 30/06/11 for a 2011 tax return. If the company operates on a Substitute Accounting Period (SAP), this date should be set to the end of the SAP.   1. IF period.endDate = NULLORBLANK WHERE NOT CONTEXT(SET(RPI.Opening, RPI.Closing)) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428274 | 1. CMN.ATO.GEN.001001 |

* + 1. Context Instances

| **Context instance MIG label** | **Dimensions with constrained values** | **Instructions/rules** | **Rule imp** | **SBR msg code** |
| --- | --- | --- | --- | --- |
| **ReportPartyType** |
| RP | RprtPyType.xx.xx:ReportingParty | 1. IF COUNT(RP) <> 1 RETURN VALIDATION MESSAGE ENDIF  2. IF (RP:entity.identifier.TFN <> NULLORBLANK) AND (COUNT(SCHEDULE = "IEE") > 0) AND (RP:entity.identifier.TFN = ANY OCCURRENCE OF ([IEE50]))  RETURN VALIDATION MESSAGE  ENDIF  3. IF (RP:entity.identifier.TFN <> NULLORBLANK) AND (TFNALGORITHM (RP:entity.identifier.TFN) = FALSE)  RETURN VALIDATION MESSAGE  ENDIF  4. IF (RP:entity.identifier.TFN = NULLORBLANK)  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.000208  2. Schematron ID = VR.ATO.CTR.428234  3. Schematron ID = VR.ATO.GEN.428016  4. Schematron ID = VR.ATO.GEN.410113 | 1. CMN.ATO.GEN.200007  2. CMN.ATO.CTR.428234  3. CMN.ATO.GEN.428016  4. CMN.ATO.GEN.410113 |
| INT | RprtPyType .xx.xx:Intermediary | IF COUNT(INT) > 1  RETURN VALIDATION MESSAGE  ENDIF | Schematron ID = VR.ATO.GEN.000226 | 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 | Set to the TFN of the Reporting Party for this business instance document.  1. IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to **http://www.ato.gov.au/tfn** | N/A | N/A |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyType (RprtPyType.xx.xx:ReportingPartyTypeDimension) set to ReportingParty (“RprtPyType.02.03:ReportingParty”) | N/A | N/A |
| Mandatory | Explicit member dimension RelativePeriodDuration (RelPrdDrtn.xx.xx:RelativePeriodDurationDimension) set to Y0 (“RelPrdDrtn.02.00:Y0”), Y0- (“RelPrdDrtn.02.00:Y0Minus“), Y0-1 (“RelPrdDrtn.02.00:Y0Minus1”)  1. IF (RelPrdDrtn.xx.xx:RelativePeriodDurationDimension <> NULLORBLANK) AND (RelPrdDrtn.xx.xx:RelativePeriodDurationDimension <> SET(RelPrdDrtn.02.00:Y0, RelPrdDrtn.02.00:Y0Minus, RelPrdDrtn.02.00:Y0Minus1))  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CTR.428244 | 1. CMN.ATO.CTR. 428244 |
| Period Date - Start Date | Mandatory | This date should match the equivalent segment in the RP context instance.  1. IF period.startDate = NULLORBLANK WHERE NOT CONTEXT(SET(RPI.Opening, RPI.Closing)) RETURN VALIDATION MESSAGE ENDIF  2. IF period.startDate >= period.endDate WHERE NOT CONTEXT(SET(RPI.Opening, RPI.Closing)) RETURN VALIDATION MESSAGE END IF | 1. Schematron ID = VR.ATO.CTR.428272  2. Schematron ID = VR.ATO.CTR.428273 | 1. CMN.ATO.GEN.001001  2. CMN.ATO.GEN.200009 |
| Period Date - End Date | Mandatory | This date should match the equivalent segment in the RP context instance.  1. IF period.endDate = NULLORBLANK WHERE NOT CONTEXT(SET(RPI.Opening, RPI.Closing)) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428274 | 1. CMN.ATO.GEN.001001 |

* + 1. Context Instances

| **Context instance MIG Label** | **Dimensions with constrained values** | | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| --- | --- | --- | --- | --- | --- |
| **ReportPartyTypeDimensio** | **RelativePeriodDurationDimension** |  |  |  |
| RP.Y0 | RprtPyType.xx.xx:ReportingParty | RelPrdDrtn.xx.xx:Y0 | IF COUNT(CONTEXT(RP.Y0)) > 1 RETURN VALIDATION MESSAGE ENDIF | Schematron ID = VR.ATO.CTR.428251 | CMN.ATO.GEN.428278 |
| RP.Y0- | RprtPyType.xx.xx:ReportingParty | RelPrdDrtn.xx.xx:Y0Minus | IF COUNT(CONTEXT(RP.Y0Minus)) > 1 RETURN VALIDATION MESSAGE ENDIF | Schematron ID = VR.ATO.CTR.428252 | CMN.ATO.GEN.428278 |
| RP.Y0-1 | RprtPyType.xx.xx:ReportingParty | RelPrdDrtn.xx.xx:Y0Minus1 | IF COUNT(CONTEXT(RP.Y0-1)) > 1 RETURN VALIDATION MESSAGE ENDIF | Schematron ID = VR.ATO.CTR.428253 | CMN.ATO.GEN.428278 |

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

| **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 | Set to the TFN of the Reporting Party for this business instance document.  1. IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to **http://www.ato.gov.au/tfn** | N/A | N/A |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyType (RprtPyType.xx.xx:ReportingPartyTypeDimension) set to ReportingParty (“RprtPyType.02.03:ReportingParty”) | N/A | N/A |
| Mandatory | Explicit member dimension FinancialArrangementTypeDimension set to TOFA  1. IF (FinclArrngmtType.xx.xx:FinancialArrangementTypeDimension <> NULLORBLANK) AND (FinclArrngmtType.xx.xx:FinancialArrangementTypeDimension <> “FinclArrngmtType.02.00:TOFA”)  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CTR.428248 | 1. CMN.ATO.CTR.428248 |
| Period Date - Start Date | Mandatory | This date should match the equivalent segment in the RP context instance.  1. IF period.startDate = NULLORBLANK WHERE NOT CONTEXT(SET(RPI.Opening, RPI.Closing)) RETURN VALIDATION MESSAGE ENDIF  2. IF period.startDate >= period.endDate WHERE NOT CONTEXT(SET(RPI.Opening, RPI.Closing)) RETURN VALIDATION MESSAGE END IF | 1. Schematron ID = VR.ATO.CTR.428272  2. Schematron ID = VR.ATO.CTR.428273 | 1. CMN.ATO.GEN.001001  2. CMN.ATO.GEN.200009 |
| Period Date - End Date | Mandatory | This date should match the equivalent segment in the RP context instance.  1. IF period.endDate = NULLORBLANK WHERE NOT CONTEXT(SET(RPI.Opening, RPI.Closing)) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428274 | 1. CMN.ATO.GEN.001001 |

* + 1. Context Instances

| **Context instance MIG Label** | **Dimensions with constrained values** | | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| --- | --- | --- | --- | --- | --- |
| **ReportPartyTypeDimension** | **FinancialArrangementTypeDimension** |  |  |  |
| RP.TOFA | RprtPyType.xx.xx:ReportingParty | FinclArrngmtType.xx.xx:TOFA | IF COUNT(CONTEXT(RP.TOFA)) > 1  RETURN VALIDATION MESSAGE ENDIF | Schematron ID = VR.ATO.CTR.428254 | CMN.ATO.GEN.428278 |

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

| **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 | Set to the TFN of the Reporting Party for this business instance document.  1. IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to **http://www.ato.gov.au/tfn** | N/A | N/A |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyType (RprtPyType.xx.xx:ReportingPartyTypeDimension) set to ReportingParty (“RprtPyType.02.03:ReportingParty”) | N/A | N/A |
| Mandatory | Explicit member dimension InternationalJurisdictionDimension set to Australian or Foreign  1. IF (IntlJurisdiction.xx.xx:InternationalJurisdictionDimension <> NULLORBLANK) AND (IntlJurisdiction.xx.xx:InternationalJurisdictionDimension) <> SET(“IntlJurisdiction.02.00:Australian”, “IntlJurisdiction.02.00: Foreign”))  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CTR.428246 | 1. CMN.ATO.CTR.428246 |
| Period Date - Start Date | Mandatory | This date should match the equivalent segment in the RP context instance.  1. IF period.startDate = NULLORBLANK WHERE NOT CONTEXT(SET(RPI.Opening, RPI.Closing)) RETURN VALIDATION MESSAGE ENDIF  2. IF period.startDate >= period.endDate WHERE NOT CONTEXT(SET(RPI.Opening, RPI.Closing)) RETURN VALIDATION MESSAGE END IF | 1. Schematron ID = VR.ATO.CTR.428272  2. Schematron ID = VR.ATO.CTR.428273 | 1. CMN.ATO.GEN.001001  2. CMN.ATO.GEN.200009 |
| Period Date - End Date | Mandatory | This date should match the equivalent segment in the RP context instance.  1. IF period.endDate = NULLORBLANK WHERE NOT CONTEXT(SET(RPI.Opening, RPI.Closing)) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428274 | 1. CMN.ATO.GEN.001001 |

* + 1. Context Instances

| **Context instance MIG Label** | **Dimensions with constrained values** | | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| --- | --- | --- | --- | --- | --- |
| **ReportPartyTypeDimension** | **InternationalJurisdictionDimension** |  |  |  |
| RP.JAus | RprtPyType.xx.xx:ReportingParty | IntlJurisdiction.xx.xx:Australian | IF COUNT(CONTEXT(RP.JAus)) > 1  RETURN VALIDATION MESSAGE ENDIF | Schematron ID = VR.ATO.CTR.428255 | CMN.ATO.GEN.428278 |
| RP.JForeign | RprtPyType.xx.xx:ReportingParty | IntlJurisdiction.xx.xx:Foreign | IF COUNT(CONTEXT(RP.JForeign)) > 1  RETURN VALIDATION MESSAGE ENDIF | Schematron ID = VR.ATO.CTR.428256 | CMN.ATO.GEN.428278 |

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

| **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 | Set to the TFN of the Reporting Party for this business instance document.  1. IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to **http://www.ato.gov.au/tfn** | N/A | N/A |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyType (RprtPyType.xx.xx:ReportingPartyTypeDimension) set to ReportingParty (“RprtPyType.02.03:ReportingParty”) | N/A | N/A |
| Mandatory | Explicit member dimension ConcessionTypeDimension set to Australian or Foreign  1. IF (ConcessionType.xx.xx:ConcessionTypeDimension <> NULLORBLANK) AND (ConcessionType.xx.xx:ConcessionTypeDimension <> SET(“ConcessionType.02.00:Australian”, “ConcessionType.02.00:Foreign”))  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CTR.428245 | 1. CMN.ATO.CTR.428245 |
| Period Date - Start Date | Mandatory | This date should match the equivalent segment in the RP context instance.  1. IF period.startDate = NULLORBLANK WHERE NOT CONTEXT(SET(RPI.Opening, RPI.Closing)) RETURN VALIDATION MESSAGE ENDIF  2. IF period.startDate >= period.endDate WHERE NOT CONTEXT(SET(RPI.Opening, RPI.Closing)) RETURN VALIDATION MESSAGE END IF | 1. Schematron ID = VR.ATO.CTR.428272  2. Schematron ID = VR.ATO.CTR.428273 | 1. CMN.ATO.GEN.001001  2. CMN.ATO.GEN.200009 |
| Period Date - End Date | Mandatory | This date should match the equivalent segment in the RP context instance.  1. IF period.endDate = NULLORBLANK WHERE NOT CONTEXT(SET(RPI.Opening, RPI.Closing)) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428274 | 1. CMN.ATO.GEN.001001 |

* + 1. Context Instances

| **Context instance MIG Label** | **Dimensions with constrained values** | | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| --- | --- | --- | --- | --- | --- |
| **ReportPartyTypeDimension** | **ConcessionTypeDimension** |  |  |  |
| RP.CTAus | RprtPyType.xx.xx:ReportingParty | ConcessionType.xx.xx:Australian | IF COUNT(CONTEXT(RP.CTAUST)) > 1  RETURN VALIDATION MESSAGE ENDIF | Schematron ID = VR.ATO.CTR.428257 | CMN.ATO.GEN.428278 |
| RP.CTFor | RprtPyType.xx.xx:ReportingParty | ConcessionType.xx.xx:Foreign | IF COUNT(CONTEXT(RP.CTFGN)) > 1  RETURN VALIDATION MESSAGE ENDIF | Schematron ID = VR.ATO.CTR.428258 | CMN.ATO.GEN.428278 |

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

| **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 | Set to the TFN of the Reporting Party for this business instance document.  1. IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to **http://www.ato.gov.au/tfn** | N/A | N/A |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyType (RprtPyType.xx.xx:ReportingPartyTypeDimension) set to ReportingParty (“RprtPyType.02.03:ReportingParty”) | N/A | N/A |
| Mandatory | Explicit member dimension CountryOfResidencyCFCClassificationDimension set to ListedCountry, UnlistedCountry or Section404Country  1. IF (CountryResCFCClass.xx.xx:CountryOfResidencyCFCClassificationDimension <> NULLORBLANK) AND (CountryResCFCClass.xx.xx:CountryOfResidencyCFCClassificationDimension <> SET(“CountryResCFCClass.02.00:ListedCountry”, “CountryResCFCClass.02.00:UnlistedCountry”, “CountryResCFCClass.02.00:Section404Country”))  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CTR.428249 | 1. CMN.ATO.CTR.428249 |
| Period Date – Start Date | Mandatory | This date should match the equivalent segment in the RP context instance.  1. IF period.startDate = NULLORBLANK WHERE NOT CONTEXT(SET(RPI.Opening, RPI.Closing)) RETURN VALIDATION MESSAGE ENDIF  2. IF period.startDate >= period.endDate WHERE NOT CONTEXT(SET(RPI.Opening, RPI.Closing)) RETURN VALIDATION MESSAGE END IF | 1. Schematron ID = VR.ATO.CTR.428272  2. Schematron ID = VR.ATO.CTR.428273 | 1. CMN.ATO.GEN.001001  2. CMN.ATO.GEN.200009 |
| Period Date - End Date | Mandatory | This date should match the equivalent segment in the RP context instance.  1. IF period.endDate = NULLORBLANK WHERE NOT CONTEXT(SET(RPI.Opening, RPI.Closing)) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428274 | 1. CMN.ATO.GEN.001001 |

* + 1. Context Instances

| **Context instance MIG Label** | **Dimensions with constrained values** | | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| --- | --- | --- | --- | --- | --- |
| **ReportPartyTypeDimension** | **CountryOfResidencyCFCClassificationDimension** |  |  |  |
| RP.CFCLC | RprtPyType.xx.xx:ReportingParty | CountryResCFCClass.xx.xx:ListedCountry | IF COUNT(CONTEXT(RP.CFCLC)) > 1  RETURN VALIDATION MESSAGE ENDIF | Schematron ID = VR.ATO.CTR.428259 | CMN.ATO.GEN.428278 |
| RP.CFC404 | RprtPyType.xx.xx:ReportingParty | CountryResCFCClass.xx.xx:Section404Country | IF COUNT(CONTEXT(RP.CFC404)) > 1  RETURN VALIDATION MESSAGE ENDIF | Schematron ID = VR.ATO.CTR.428260 | CMN.ATO.GEN.428278 |
| RP.CFCUC | RprtPyType.xx.xx:ReportingParty | CountryResCFCClass.xx.xx:UnlistedCountry | IF COUNT(CONTEXT(RP.CFCUC)) > 1  RETURN VALIDATION MESSAGE ENDIF | Schematron ID = VR.ATO.CTR.428261 | CMN.ATO.GEN.428278 |

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

| **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 | Set to the TFN of the Reporting Party for this business instance document.  1. IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to **http://www.ato.gov.au/tfn** | N/A | N/A |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyType (RprtPyType.xx.xx:ReportingPartyTypeDimension) set to ReportingParty (“RprtPyType.02.03:ReportingParty”) | N/A | N/A |
| Mandatory | Explicit member dimension LifeInsurancePolicyClassTypeDimension set to ComplyingSuperannuationClassOrFHSAClass, OrdinaryClass  1. IF (LifeInsPolicyClassType.xx.xx:LifeInsurancePolicyClassTypeDimension <> NULLORBLANK) AND (LifeInsPolicyClassType.xx.xx:LifeInsurancePolicyClassTypeDimension <> SET(“LifeInsPolicyClassType.02.00:ComplySuperannuationClassOrFHSAClass”, “LifeInsPolicyClassType.02.00:OrdinaryClass”))  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CTR.428250 | 1. CMN.ATO.CTR.428250 |
| Period Date - Start Date | Mandatory | This date should match the equivalent segment in the RP context instance.  1. IF period.startDate = NULLORBLANK WHERE NOT CONTEXT(SET(RPI.Opening, RPI.Closing)) RETURN VALIDATION MESSAGE ENDIF  2. IF period.startDate >= period.endDate WHERE NOT CONTEXT(SET(RPI.Opening, RPI.Closing)) RETURN VALIDATION MESSAGE END IF | 1. Schematron ID = VR.ATO.CTR.428272  2. Schematron ID = VR.ATO.CTR.428273 | 1. CMN.ATO.GEN.001001  2. CMN.ATO.GEN.200009 |
| Period Date - End Date | Mandatory | This date should match the equivalent segment in the RP context instance.  1. IF period.endDate = NULLORBLANK WHERE NOT CONTEXT(SET(RPI.Opening, RPI.Closing)) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428274 | 1. CMN.ATO.GEN.001001 |

* + 1. Context Instances

| **Context instance MIG Label** | **Dimensions with constrained values** | | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| --- | --- | --- | --- | --- | --- |
| **ReportPartyTypeDimension** | **LifeInsurancePolicyClassTypeDimension** |  |  |  |
| RP.CMPLY | RprtPyType.xx.xx:ReportingParty | LifeInsPolicyClassType.xx.xx:ComplyingSuperannuationClassOrFHSAClass | IF COUNT(CONTEXT(RP.CFCMPLY)) > 1  RETURN VALIDATION MESSAGE ENDIF | Schematron ID = VR.ATO.CTR.428264 | CMN.ATO.GEN.428278 |
| RP.ORD | RprtPyType.xx.xx:ReportingParty | LifeInsPolicyClassType.xx.xx:OrdinaryClass | IF COUNT(CONTEXT(RP.ORD)) > 1  RETURN VALIDATION MESSAGE ENDIF | Schematron ID = VR.ATO.CTR.428265 | CMN.ATO.GEN.428278 |

* 1. Context Specification Dimension 1: ReportPartyTypeDimension, Dimension 2: OpeningAndClosingBalanceDimension, Period: Instant

| **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 | Set to the TFN of the Reporting Party for this business instance document.  1. IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to **http://www.ato.gov.au/tfn** | N/A | N/A |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyType (RprtPyType.xx.xx:ReportingPartyTypeDimension) set to ReportingParty (“RprtPyType.02.03:ReportingParty”) | N/A | N/A |
| Mandatory | Explicit member dimension OpeningAndClosingBalanceDimension set to Opening or Closing  1. IF (OpenCloseBalance.xx.xx:OpeningAndClosingBalanceDimension <> NULLORBLANK) AND (OpenCloseBalance.xx.xx:OpeningAndClosingBalanceDimension <> SET(“OpenCloseBalance.02.00:Opening”, “OpenCloseBalance.02.00:Closing”))  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CTR.428247 | 1. CMN.ATO.CTR.428247 |
| Period Date - Instant | Mandatory | 1. IF period.instant = NULLORBLANK WHERE CONTEXT(SET(RPI.Opening, RPI.Closing)) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428276 | 1. CMN.ATO.GEN.001001 |

* + 1. Context Instances

| **Context instance MIG Label** | **Dimensions with constrained values** | | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| --- | --- | --- | --- | --- | --- |
| **ReportPartyTypeDimension** | **OpeningAndClosingBalanceDimension** |  |  |  |
| RPI.Opening | RprtPyType.xx.xx:ReportingParty | OpenCloseBalance.xx.xx:Opening | IF COUNT(CONTEXT(RPI.OPN)) > 1  RETURN VALIDATION MESSAGE ENDIF | Schematron ID = VR.ATO.CTR.428262 | CMN.ATO.GEN.428278 |
| RPI.Closing | RprtPyType.xx.xx:ReportingParty | OpenCloseBalance.xx.xx:Closing | IF COUNT(CONTEXT(RPI.CLS)) > 1  RETURN VALIDATION MESSAGE ENDIF | Schematron ID = VR.ATO.CTR.428263 | CMN.ATO.GEN.428278 |

# Interaction Model

Only interactions that are in scope for this document will be described here.



Figure 2 – CTR SBR Context Model

* 1. Prerequisites

Prior to performing any of the SBR CTR interactions described in this document, the sender must have:

* Registered as an Australian business and obtained an ABN;
* Registered for business roles (for eg: ITR (Income Tax Return) role) with the ABR or ATO;
* Obtained an AUSkey from the ABR; and
* Registered people with ‘User’ level SBR credentials to perform CTR tasks with the Tax Office or ABR. ‘Admin’ level SBR credentials will be authorised for any task for that ABN.

If an intermediary is lodging on behalf of a business, then the intermediary must have:

* Registered as an Australian business and obtained an ABN;
* Obtained an AUSkey from the ABR; and
* Registered an ‘intermediary-taxpayer’ relationship with the Tax Office for CTR lodgements, or had the taxpayer business do so.

On submitting a request via SBR, the Tax Office will verify that the sender is authorised to perform that task for the business that is reporting the CTR.

If lodging via an intermediary, the business may not need an ABN unless their activities (eg: GST) require them to have one. Under this scenario, the business’ TFN will be used to identify the reporting party within the XBRL instance.

* 1. Service Summary

The workflow defined above represents the abstract process model for the CTR. The following defines the sequence, optionality and repeatability of the service execution. Where a service is identified as *‘Mandatory’* then the software developer has to 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.

|  | **Service Name** | **Mandatory** | **Repeatability** |
| --- | --- | --- | --- |
| 1 | **prelodge**  The purpose of this transaction is to request pre-submission validation of a CTR and its schedule(s) without processing the return. | No | Yes |
| 2 | **lodge**  The purpose of this transaction is to allow a client to lodge a CTR and its schedule(s) for processing. | Yes | No |

* 1. CTR.PRELODGE Specifications

|  |  |
| --- | --- |
| **Interaction Name** | ctr.prelodge |
| **Description** | The purpose of this transaction is to request pre-submission validation of a CTR and its schedule(s) without processing the return. This transaction is optional. |
| **Stakeholders** | Reporting party, Intermediary, Tax Office |
| **Pre-conditions** | See Pre-conditions for ctr.lodge |
| **Post-conditions** | For a successful pre-lodgement validation the Tax Office will return:   * A message event item informing successful validation.   For an unsuccessful pre-lodgement validation the Tax Office will return:   * A message event item(s) containing a list of errors.   The Reporting party/Intermediary is then able to correct their Return and/or schedule(s) for re-submission. |
| **Initiating party** | Reporting party, Intermediary |
| **Channel** | SBR |
| **Core Service Map** | Prelodge |

* + 1. CTR.PRELODGE Request - Message
       1. Discoverable Taxonomy Set References

Refer to CTR.LODGE Request - Message

* + - 1. Standard Business Document Header Content

The WIG provides the specification of the SBDH. The following table specifies the message-specific data element values or any variations to the WIG.

| **Attribute Name** | **Instructions/Rules** | **Rule Imp** | **SBR Msg Code** |
| --- | --- | --- | --- |
| sbdm:Message.Type.Text | 1. Mandatory - Value must be “ctr.0002.prelodge.request” | 1. MIG | 1. CMN.ATO.GEN.100002 |

* + - 1. Standard Business Document Body Content

##### CTR.PRELODGE Request XBRL Context

Refer to CTR.LODGE Request – Message

##### CTR.PRELODGE Request Message Content Table

Refer to CTR.LODGE Request - Message

* + 1. CTR.PRELODGE Response - Message
       1. Discoverable Taxonomy Set References

Refer to CTR.LODGE Response - Message

* + - 1. Standard Business Document Header Content

The WIG provides the specification of the SBDH. The following table specifies the message specific data element values or any variations to the WIG.

| **Attribute Name** | **Instructions/Rules** |
| --- | --- |
| sbdm:Message.Type.Text | 1. Mandatory - Value must be “ctr.0002.prelodge.response” |

* + - 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

##### CTR.PRELODGE Response XBRL Context

Refer to CTR.LODGE Response – Message

##### CTR.PRELODGE Request Message Content Table

Refer to CTR.LODGE Request - Message

* 1. CTR.LODGE Specifications

|  |  |
| --- | --- |
| **Interaction Name** | ctr.lodge |
| **Description** | The purpose of this transaction is to allow a client to lodge a CTR and its schedule(s) for processing. |
| **Stakeholders** | Reporting party, Intermediary, Tax Office |
| **Pre-conditions** | As per the Pre-requisites in Section 5.1 |
| **Post-conditions** | For a successful lodgement the Tax Office will return:   * A message event item with receipt details informing successful lodgement.   For an unsuccessful lodgement validation the Tax Office will return:   * A message event item(s) containing a list of errors.   The Reporting party/Intermediary is then able to correct their Return and/or schedule(s) for re-submission or to confirm their lodgement has been accepted for processing. |
| **Initiating party** | Reporting party, Intermediary |
| **Channel** | SBR |
| **Core Service Map** | Lodge |

* + 1. CTR.LODGE Request - Message
       1. Discoverable Taxonomy Set References

|  |  |
| --- | --- |
| **Schema** | ctr.0002.lodge.request.02.00.report.xsd  ctr.0002.private.02.00.module.xsd |
| **Linkbases** | ctr.0002.lodge.request.02.00.defLink.xml  ctr.0002.private.02.00.defLink.xml |
|  | ctr.0002.lodge.request.02.00.labLinkInfoCls.xml  ctr.0002.private.02.00.labLinkInfoCls.xml |
|  | ctr.0002.lodge.request.02.00.presLink.xml |
|  | ctr.0002.lodge.request.02.00.refLink.xml  ctr.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

##### The WIG provides the specification of the SBDH. The following table specifies the message specific data element values or any variations to the WIG.

| **Attribute Name** | **Instructions/Rules** | **Rule Imp** | **SBR Msg Code** |
| --- | --- | --- | --- |
| sbdm:Message.Type.Text | 1. Mandatory - Value must be “ctr.0002.lodge.request” | 1. MIG | 1. CMN.ATO.GEN.100002 |
| Sbdm:BusinessDocument.BusinessGenerated Identifier.Text | 1. Mandatory - Should be set to a unique identifier for the document being lodged. | 1. MIG | 1. CMN.ATO.GEN.100001 |

* + - 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.

##### CTR.LODGE Request XBRL Context

**CONTEXT INSTANCES**

| **Context spec** | **Associated segment dimensions** | **Instructions/rules** | **Rule imp** | **SBR msg code** |
| --- | --- | --- | --- | --- |
| RP | ReportPartyTypeDimension | Refer to Section 4 XBRL CONTEXT | | |
| INT | ReportPartyTypeDimension | Refer to Section 4 XBRL CONTEXT | | |
| RP.Y0 | ReportPartyTypeDimension  RelativePeriodDurationDimension | Refer to Section 4 XBRL CONTEXT | | |
| RP.Y0Minus | ReportPartyTypeDimension  RelativePeriodDurationDimension | Refer to Section 4 XBRL CONTEXT | | |
| RP.Y0-1 | ReportPartyTypeDimension  RelativePeriodDurationDimension | Refer to Section 4 XBRL CONTEXT | | |
| RP.TOFA | ReportPartyTypeDimension  FinancialArrangementTypeDimension | Refer to Section 4 XBRL CONTEXT | | |
| RP.JAus | ReportPartyTypeDimension  InternationalJurisdictionDimension | Refer to Section 4 XBRL CONTEXT | | |
| RP.JForeign | ReportPartyTypeDimension  InternationalJurisdictionDimension | Refer to Section 4 XBRL CONTEXT | | |
| RP.CTAUST | ReportPartyTypeDimension  ConcessionTypeDimension | Refer to Section 4 XBRL CONTEXT | | |
| RP.CTFGN | ReportPartyTypeDimension  ConcessionTypeDimension | Refer to Section 4 XBRL CONTEXT | | |
| RP.CFCLC | ReportPartyTypeDimension  CountryOfResidencyCFCClassificationDimension | Refer to Section 4 XBRL CONTEXT | | |
| RP.CFC404 | ReportPartyTypeDimension  CountryOfResidencyCFCClassificationDimension | Refer to Section 4 XBRL CONTEXT | | |
| RP.CFCUC | ReportPartyTypeDimension  CountryOfResidencyCFCClassificationDimension | Refer to Section 4 XBRL CONTEXT | | |
| RP.CMPLY | ReportPartyTypeDimension  LifeInsurancePolicyClassTypeDimension | Refer to Section 4 XBRL CONTEXT | | |
| RP.ORD | ReportPartyTypeDimension  LifeInsurancePolicyClassTypeDimension | Refer to Section 4 XBRL CONTEXT | | |
| RPI.Opening | ReportPartyTypeDimension  OpeningAndClosingBalanceDimension | Refer to Section 4 XBRL CONTEXT | | |
| RPI.Closing | ReportPartyTypeDimension  OpeningAndClosingBalanceDimension | Refer to Section 4 XBRL CONTEXT | | |

##### CTR.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 | pyin.xx.xx:Report.TargetFinancial.Year | 1. IF (CTR:RP:pyin.xx.xx:Report.TargetFinancial.Year = NULL)  RETURN VALIDATION MESSAGE ENDIF  2. IF (CTR:RP:pyin.xx.xx:Report.TargetFinancial.Year <> "2011")  RETURN VALIDATION MESSAGE ENDIF  3. IF (CTR:RP:pyin.xx.xx:Report.TargetFinancial.Year <> NULL) AND (COUNT(SCHEDULE = "IEE") > 0) AND (ANY OCCURRENCE OF ([IEE116] = "R") AND ([IEE82] <> CTR:RP:pyin.xx.xx:Report.TargetFinancial.Year))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428011 2. Schematron ID = VR.ATO.CTR.428192 3. Schematron ID = VR.ATO.CTR.428240 | 1. CMN.ATO.GEN.001001 2. CMN.ATO.CTR.428330 3. CMN.ATO.CTR.428240 |
| 2 | pyin.xx.xx:Report.Amendment.Indicator | 1. IF pyin.xx.xx:Report.Amendment.Indicator = TRUE AND (pyin.xx.xx:Report.AmendmentSequence.Number = NULL OR pyin.xx.xx:Report.AmendmentType.Code = NULLORBLANK OR pyin.xx.xx:Report.AmendmentReason.Text = NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF 2. IF pyin.xx.xx:Report.Amendment.Indicator <> TRUE AND (pyin.xx.xx:Report.AmendmentSequence.Number <> NULL OR pyin.xx.xx:Report.AmendmentType.Code <> NULLORBLANK OR pyin.xx.xx:Report.AmendmentReason.Text <> NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.010028 2. Schematron ID = VR.ATO.GEN.010029 | 1. CMN.ATO.GEN.010028 2. CMN.ATO.GEN.010029 |
| 3 | pyin.xx.xx:Report.AmendmentType.Code | 1. IF pyin.xx.xx:Report.AmendmentSequence.Number <> NULL AND pyin.xx.xx:Report.AmendmentSequence.Number <> SET(1-9)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.010030 | 1. CMN.ATO.GEN.010030 |
| 4 | pyin.xx.xx:Report.AmendmentSequence.Number | 1. IF pyin.xx.xx:Report.AmendmentType.Code <> NULL AND pyin.xx.xx:Report.AmendmentType.Code <> SET("3", "4")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.010031 | 1. CMN.ATO.GEN.010031 |
| 5 | pyin.xx.xx:Report.AmendmentReason.Text | N/A | N/A | N/A |
| 6 | pyin.xx.xx:Report.Statement.Summary.PaymentRefundOrNil.Code | 1. IF (([CTR203] + [CTR204]) = ([CTR205] + [CTR206] + [CTR207] + [CTR208] + [CTR209] + [CTR299] + [CTR210] + [CTR211]) AND ([CTR6] = SET("1","2")))  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR6] = NULLORBLANK  RETURN VALIDATION MESSAGE  ENDIF 3. IF (CTR:RP:pyin.xx.xx:Report.Statement.Summary.PaymentRefundOrNil.Code <> SET("0", "1", "2"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428013 2. Schematron ID = VR.ATO.CTR.428106 3. Schematron ID = VR.ATO.CTR.428241 | 1. CMN.ATO.CTR.428013 2. CMN.ATO.GEN.001001 3. CMN.ATO.CTR.428241 |
| 7 | orgname2.xx.xx:OrganisationNameDetails (Tuple 1..2) | N/A | N/A | N/A |
| 7.1 | pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code | 1. IF (COUNT(pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code = "MN") > 4)   RETURN VALIDATION MESSAGE ENDIF  2. 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.CTR.428268 2. Schematron ID = VR.ATO.GEN.410049 | 1. CMN.ATO.CTR.428268 2. CMN.ATO.GEN.410049 |
| 7.2 | pyde.xx.xx:OrganisationNameDetails.Currency.Code | 1. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.Currency.Code <> SET("C","P"))  RETURN VALIDATION MESSAGE ENDIF 2. IF COUNT (pyde.xx.xx:OrganisationNameDetails.Currency.Code = "C") > 3  RETURN VALIDATION MESSAGE ENDIF 3. IF COUNT (pyde.xx.xx:OrganisationNameDetails.Currency.Code = "P") > 1  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000466 2. Schematron ID = VR.ATO.GEN.428217 3. Schematron ID = VR.ATO.GEN.428218 | 1. CMN.ATO.GEN.000466 2. CMN.ATO.GEN.428217 3. CMN.ATO.GEN.428218 |
| 7.3 | pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text | 1. IF ([CTR12] <> NULLORBLANK) AND (([CTR13] = NULLORBLANK) AND ([CTR14] = NULLORBLANK)) RETURN VALIDATION MESSAGE ENDIF 2. IF COUNT(((pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code = "MN") AND (pyde.xx.xx:OrganisationNameDetails.Currency.Code = "C") AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK)) IN TUPLE xbrli\orgname2.xx.xx:OrganisationNameDetails) <> 1  RETURN VALIDATION MESSAGE ENDIF 3. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text CONTAINS " - " )  RETURN VALIDATION MESSAGE ENDIF 4. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text CONTAINS "P/L")  RETURN VALIDATION MESSAGE ENDIF 5. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text CONTAINS SET("--","'’"," ") )  RETURN VALIDATION MESSAGE ENDIF 6. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text DOES NOT CONTAIN SET("a-z", "A-Z", "0-9"))  RETURN VALIDATION MESSAGE ENDIF 7. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text = FOUND("The trustee","The Exec","exec","The TTE"))  RETURN VALIDATION MESSAGE ENDIF 8. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text = FOUND("Pship","P'ship","P/ship"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428019 2. Schematron ID = VR.ATO.CTR.428216 3. Schematron ID = VR.ATO.GEN.000413 4. Schematron ID = VR.ATO.GEN.000414 5. Schematron ID = VR.ATO.GEN.000416 6. Schematron ID = VR.ATO.GEN.410039 7. Schematron ID = VR.ATO.GEN.410206 8. Schematron ID = VR.ATO.GEN.428242 | 1. CMN.ATO.CTR.428019 2. CMN.ATO.GEN.001001 3. CMN.ATO.GEN.000413 4. CMN.ATO.GEN.000414 5. CMN.ATO.GEN.000416 6. CMN.ATO.GEN.410039 7. CMN.ATO.GEN.428042 8. CMN.ATO.GEN.410038 |
| 8 | pyde.xx.xx:OrganisationDetails.OrganisationActivityStatus.Code | 1. IF ([CTR10] <> NULLORBLANK) AND ([CTR10] <> "05")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428017 | 1. CMN.ATO.CTR.428017 |
| 9 | pyde.xx.xx:OrganisationDetails.OrganisationBranch.Code | N/A | N/A | N/A |
| 10 | pyid.xx.xx:Identifiers.AustralianBusinessNumber.Identifier | 1. IF ([CTR11] = NULLORBLANK) AND (COUNT(SCHEDULE = "TCS") = 1)  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyid.xx.xx:IdentifiersAustralianBusinessNumberIdentifer <> NULLORBLANK) and (ABNALGORITHM(pyid.xx.xx:IdentifiersAustralianBusinessNumber.Identifer) = FALSE) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428016 2. Schematron ID = VR.ATO.GEN.428040 | 1. CMN.ATO.GEN.001001 2. CMN.ATO.GEN.000477 |
| 11 | address2.xx.xx:AddressDetails (Tuple 1..3) | N/A | N/A | N/A |
| 11.1 | pyde.xx.xx:AddressDetails.OverseasAddress.Indicator | 1. IF (pyde.xx.xx:AddressDetails.OverseasAddress.Indicator <> NULL) AND (pyde.xx.xx:AddressDetails.OverseasAddress.Indicator <> FALSE)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428107 | 1. CMN.ATO.CTR.428107 |
| 11.2 | pyde.xx.xx:AddressDetails.Usage.Code | 1. IF COUNT ((pyde.xx.xx:AddressDetails.Usage.Code = "BUS") > 1)  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:AddressDetails.Line1.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.Usage.Code <> SET("POS","BUS"))  RETURN VALIDATION MESSAGE ENDIF 3. IF COUNT ((pyde.xx.xx:AddressDetails.Usage.Code = "POS") > 2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428193 2. Schematron ID = VR.ATO.GEN.000467 3. Schematron ID = VR.ATO.GEN.428204 | 1. CMN.ATO.CTR.428193 2. CMN.ATO.GEN.000467 3. CMN.ATO.GEN.428204 |
| 11.3 | pyde.xx.xx:AddressDetails.Currency.Code | 1. IF (pyde.xx.xx:AddressDetails.Line1.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.Currency.Code <> SET("C","P"))  RETURN VALIDATION MESSAGE ENDIF 2. IF COUNT ((pyde.xx.xx:AddressDetails.Usage.Code = "POS") AND (pyde.xx.xx:AddressDetails.Currency.Code = "C")) <> 1  RETURN VALIDATION MESSAGE ENDIF 3. IF COUNT ((pyde.xx.xx:AddressDetails.Usage.Code = "POS") AND (pyde.xx.xx:AddressDetails.Currency.Code = "P")) > 1  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000468 2. Schematron ID = VR.ATO.GEN.428205 3. Schematron ID = VR.ATO.GEN.428206 | 1. CMN.ATO.GEN.000468 2. CMN.ATO.GEN.428205 3. CMN.ATO.GEN.428206 |
| 11.4 | pyde.xx.xx:AddressDetails.Line1.Text | 1. IF COUNT(((pyde.xx.xx:AddressDetails.Usage.Code = "BUS") AND (pyde.xx.xx:AddressDetails.Currency.Code = "C")AND(pyde.xx.xx:AddressDetails.Line1.Text <> NULLORBLANK)) IN TUPLE(address2.xx.xx:AddressDetails)) <> 1 RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:AddressDetails.Line1.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.Line1.Text CONTAINS "UNKNOWN")  RETURN VALIDATION MESSAGE ENDIF 3. IF (pyde.xx.xx:AddressDetails.Line1.Text = FOUND("AS ABOVE"))  RETURN VALIDATION MESSAGE ENDIF 4. IF COUNT(((pyde.xx.xx:AddressDetails.Usage.Code = "POS") AND (pyde.xx.xx:AddressDetails.Currency.Code = "C") AND (pyde.xx.xx:AddressDetails.Line1.Text <> NULLORBLANK)) IN TUPLE(addressdetails2.xx.xx:AddressDetails)) <> 1 RETURN VALIDATION MESSAGE ENDIF 5. IF (RP:pyde.xx.xx:AddressDetails.Line1.Text WHERE((TUPLE ELEMENT pyde.xx.xx:AddressDetails.Usage.Code = "POS") AND (TUPLE ELEMENT pyde.xx.xx:AddressDetails.Currency.Code = "C"))) = (RP:pyde.xx.xx:AddressDetails.Line1.Text WHERE((TUPLE ELEMENT pyde.xx.xx:AddressDetails.Usage.Code = "POS") AND (TUPLE ELEMENT pyde.xx.xx:AddressDetails.Currency.Code = "P")))  RETURN VALIDATION MESSAGE ENDIF 6. IF ((pyde.xx.xx:AddressDetails.Line1.Text CONTAINS "C/-") AND (pyde.xx.xx:AddressDetails.Line 2.Text = NULLORBLANK))  RETURN VALIDATION MESSAGE ENDIF 7. IF (pyde.xx.xx:AddressDetails.OverseasAddress.Indicator = FALSE) AND (pyde.xx.xx:Address Details.Line 1.Text = NULLORBLANK) AND ('pyde.xx.xx:Address Details.Line 2.Text = NULLORBLANK) AND (pyde.xx.xx:Address Details.Line 3.Text = NULLORBLANK) AND (pyde.xx.xx:Address Details.Line 4.Text = NULLORBLANK) AND (pyde.xx.xx:Address Details.Locality Name.Text = NULLORBLANK) AND (pyde.xx.xx:AddressDetails.StateOrTerritory.Code = NULLORBLANK) AND (pyde.xx.xx:Address Details.Postcode.Text = NULLORBLANK) RETURN VALIDATION MESSAGE ENDIF 8. IF (pyde.xx.xx:AddressDetails.Line1.Text = FOUND("C/O","C/","Care Of","CO"))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428221 2. Schematron ID = VR.ATO.GEN.000405 3. Schematron ID = VR.ATO.GEN.410205 4. Schematron ID = VR.ATO.GEN.428023 5. Schematron ID = VR.ATO.GEN.428025 6. Schematron ID = VR.ATO.GEN.428026 7. Schematron ID = VR.ATO.GEN.428037 8. Schematron ID = VR.ATO.GEN.428240 | 1. CMN.ATO.GEN.001001 2. CMN.ATO.GEN.000405 3. CMN.ATO.GEN.410001 4. CMN.ATO.GEN.428023 5. CMN.ATO.GEN.428025 6. CMN.ATO.GEN.428026 7. CMN.ATO.GEN.428037 8. CMN.ATO.GEN.000406 |
| 11.5 | pyde.xx.xx:AddressDetails.Line2.Text | 1. IF pyde.xx.xx:Address Details.Line 2.Text <> NULLORBLANK AND pyde.xx.xx:Address Details.Line 2.Text <> TEXT(38)  RETURN VALIDATION MESSAGE ENDIF  2. IF (pyde.xx.xx:AddressDetails.Line2.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.Line2.Text CONTAINS "UNKNOWN")  RETURN VALIDATION MESSAGE ENDIF 3. IF (pyde.xx.xx:AddressDetails.Line2.Text = FOUND("C/-","C/O","C/","Care Of","CO"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429853 2. Schematron ID = VR.ATO.GEN.000407 3. Schematron ID = VR.ATO.GEN.428241 | 1. CMN.ATO.GEN.001011 2. CMN.ATO.GEN.000407 3. CMN.ATO.GEN.428241 |
| 11.6 | pyde.xx.xx:AddressDetails.Line3.Text | 1. IF (pyde.xx.xx:AddressDetails.Line3.Text <> NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.428030 | 1. CMN.ATO.GEN.428030 |
| 11.7 | pyde.xx.xx:AddressDetails.Line4.Text | 1. IF (pyde.xx.xx:AddressDetails.Line4.Text <> NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.428033 | 1. CMN.ATO.GEN.428033 |
| 11.8 | pyde.xx.xx:AddressDetails.LocalityName.Text | 1. IF CTR:RP:pyde.xx.xx:AddressDetails.LocalityName.Text <> NULLORBLANK AND CTR:RP:pyde.xx.xx:AddressDetails.LocalityName.Text <> TEXT(60)  RETURN VALIDATION MESSAGE ENDIF  2. IF (pyde.xx.xx:AddressDetails.LocalityName.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.LocalityName.Text CONTAINS "UNKNOWN")  RETURN VALIDATION MESSAGE ENDIF 3. IF (pyde.xx.xx:AddressDetails.LocalityName.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.LocalityName.Text CONTAINS NUMERICS SET(0-9))  RETURN VALIDATION MESSAGE ENDIF 4. IF (pyde.xx.xx:AddressDetails.LocalityName.Text = FOUND("QLD","NSW","VIC","SA","WA","NT ","ACT","TAS"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429856  2. Schematron ID = VR.ATO.GEN.000409 3. Schematron ID = VR.ATO.GEN.000410 4. Schematron ID = VR.ATO.GEN.428230 | 1. CMN.ATO.GEN.001011 2. CMN.ATO.GEN.000409 3. CMN.ATO.GEN.000410 4. CMN.ATO.GEN.000411 |
| 11.9 | pyde.xx.xx:AddressDetails.Postcode.Text | 1. IF (pyde.xx.xx:AddressDetails.Postcode.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.Postcode.Text <> SET(0200-9999))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.428041 | 1. CMN.ATO.GEN.428041 |
| 11.10 | pyde.xx.xx:AddressDetails.StateOrTerritory.Code | 1. IF ( (pyde.xx.xx:AddressDetails.OverseasAddress.Indicator) = FALSE )  AND ( (pyde.xx.xx:AddressDetails.StateOrTerritory.Code) = NULLORBLANK ) ENDIF 2. IF (pyde.xx.xx:AddressDetailsStateorTerritory.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetailsStateorTerritory.Text <> SET("QLD","NSW","VIC","SA","WA","NT","ACT","TAS")) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000012 2. Schematron ID = VR.ATO.GEN.428036 | 1. CMN.ATO.GEN.000012 2. CMN.ATO.GEN.428036 |
| 11.11 | pyde.xx.xx:AddressDetails.CountryName.Text | 1. IF (pyde.xx.xx:AddressDetails.CountryName.Text) <> NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428215 | 1. CMN.ATO.CTR.428215 |
| 11.12 | pyde.xx.xx:AddressDetails.Country.Code | 1. IF pyde.xx.xx:AddressDetails.Country.Code <> NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428108 | 1. CMN.ATO.CTR.428108 |
| 12 | pyin.xx.xx:Lodgment.FinalReturn.Indicator | 1. IF [CTR42] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428197 | 1. CMN.ATO.GEN.001001 |
| 13 | fininstacc1.xx.xx:FinancialInstitutionAccount (Tuple 0..1) | N/A | N/A | N/A |
| 13.1 | pyid.xx.xx:FinancialInstitutionAccount.BankStateBranch.Number | 1. WHERE IN TUPLE(financialinstitutionaccount1.xx.xx:FinancialInstitutionAccount)  IF pyid.xx.xx:FinancialInstitutionAccount.BankStateBranch.Number = NULLORBLANK OR  pyid.xx.xx:FinancialInstitutionAccount.FinancialInstitutionAccount.Number = NULLORBLANK OR  pyid.xx.xx:FinancialInstitutionAccount.FinancialInstitutionAccountName.Text = NULLORBLANK  RETURN VALIDATION MESSAGE  ENDIF  2. IF pyid.xx.xx:FinancialInstitutionAccount.BankStateBranch.Number <> NULLORBLANK AND  (pyid.xx.xx:FinancialInstitutionAccount.BankStateBranch.Number <> SET(012001-999999) OR LENGTH(pyid.xx.xx:FinancialInstitutionAccount.BankStateBranch.Number) <> 6)  RETURN VALIDATION MESSAGE  ENDIF  3. IF COUNT (TUPLE(financialinstitutionaccount1.xx.xx:FinancialInstitutionAccount)) > 1  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.432032  2. Schematron ID = VR.ATO.GEN.432035  3. Schematron ID = VR.ATO.GEN.432040 | 1. CMN.ATO.GEN.432032  2. CMN.ATO.GEN.432035  3. CMN.ATO.GEN.432040 |
| 13.2 | pyid.xx.xx:FinancialInstitutionAccount.FinancialInstitutionAccount.Number | 1. IF pyid.xx.xx:FinancialInstitutionAccount.FinancialInstitutionAccount.Number CONTAINS SET("'", " ")  THEN RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.432036 | 1. CMN.ATO.GEN.432036 |
| 13.3 | pyid.xx.xx:FinancialInstitutionAccount.FinancialInstitutionAccountName.Text | 1. IF pyid.xx.xx:FinancialInstitutionAccount.FinancialInstitutionAccountName.Text CONTAINS SET("\_", "!", "@", "$", "%", "]", "[", "?", "=", ":", ";", """, ",")  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.432037 | 1. CMN.ATO.GEN.432037 |
| 13.4 | pyid.xx.xx:FinancialInstitutionAccount.FinancialInstitutionBranchName.Text | 1. IF (pyid.xx.xx:FinancialInstitutionAccount.FinancialInstitutionBranchName.Text) <> NULLORBLANK OR (pyid.xx.xx:FinancialInstitutionAccount.FinancialInstitutionName.Text <> NULLORBLANK)  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.432267 | 1. CMN.ATO.GEN.432267 |
| 13.5 | pyid.xx.xx:FinancialInstitutionAccount.FinancialInstitutionName.Text | N/A | N/A | N/A |
| 14 | ctr.0002.lodge.req.xx.xx::UltimateHoldingCompany (Tuple 0..1) | N/A | N/A | N/A |
| 14.1 | orgname2.xx.xx:OrganisationNameDetails (Tuple 1..1) | N/A | N/A | N/A |
| 14.1.1 | pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code | 1. IF (COUNT(pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code = "MN") > 4)   RETURN VALIDATION MESSAGE ENDIF  2. WHERE TUPLE(ctr.0002.lodge.req.xx.xx:UltimateHoldingCompany) EXISTS IF SUBTUPLE (orgname2.xx.xx:OrganisationNameDetails = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428268 2. Schematron ID = VR.ATO.CTR.428269 | 1. CMN.ATO.CTR.428268 2. CMN.ATO.CTR.428269 |
| 14.1.2 | pyde.xx.xx:OrganisationNameDetails.Currency.Code | 1. IF (IN TUPLE(ctr.lodge.req.xx.xx:UltimateHoldingCompany) OR IN TUPLE(ctr.lodge.req.xx.xx:ImmediateHoldingCompany)) AND (pyde.xx.xx:OrganisationNameDetails.Currency.Code <> "C")  RETURN VALIDATION MESSAGE ENDIF  2. IF COUNT (pyde.xx.xx:OrganisationNameDetails.Currency.Code = "C") > 3  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428290 2. Schematron ID = VR.ATO.GEN.428217 | 1. CMN.ATO.CTR.428290 2. CMN.ATO.GEN.428217 |
| 14.1.3 | pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text | 1. IF ([CTR43] <> NULLORBLANK) AND ([CTR43] <> TEXT(76))  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text CONTAINS " - " )  RETURN VALIDATION MESSAGE ENDIF 3. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text CONTAINS "P/L")  RETURN VALIDATION MESSAGE ENDIF 4. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text CONTAINS SET("--","'’"," ") )  RETURN VALIDATION MESSAGE ENDIF 5. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text DOES NOT CONTAIN SET("a-z", "A-Z", "0-9"))  RETURN VALIDATION MESSAGE ENDIF 6. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text = FOUND("The trustee","The Exec","exec","The TTE"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429858  2. Schematron ID = VR.ATO.GEN.000413 3. Schematron ID = VR.ATO.GEN.000414 4. Schematron ID = VR.ATO.GEN.000416 5. Schematron ID = VR.ATO.GEN.410039 6. Schematron ID = VR.ATO.GEN.410206 | 1. CMN.ATO.GEN.001011 2. CMN.ATO.GEN.000413 3. CMN.ATO.GEN.000414 4. CMN.ATO.GEN.000416 5. CMN.ATO.GEN.410039 6. CMN.ATO.GEN.428042 |
| 14.2 | pyid.xx.xx:Identifiers.AustralianBusinessNumber.Identifier | 1. IF (pyid.xx.xx:IdentifiersAustralianBusinessNumberIdentifer <> NULLORBLANK) and (ABNALGORITHM(pyid.xx.xx:IdentifiersAustralianBusinessNumber.Identifer) = FALSE) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.428040 | 1. CMN.ATO.GEN.000477 |
| 14.3 | pyde.xx.xx:Residency.TaxPurposesCountry.Code | 1. IF (([CTR45] <> NULLORBLANK) OR ([CTR44] <> NULLORBLANK)) AND ([CTR43] = NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF 2. IF([CTR44] <> NULLORBLANK) AND ([CTR45] <> NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR45] <> NULLORBLANK) AND ([CTR45] <> SET(DOMAIN(Location Codes)))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428022 2. Schematron ID = VR.ATO.CTR.428023 3. Schematron ID = VR.ATO.CTR.428059 | 1. CMN.ATO.CTR.428022 2. CMN.ATO.CTR.428023 3. CMN.ATO.CTR.428059 |
| 15 | ctr.0002.lodge.req.xx.xx::ImmediateHoldingCompany (Tuple 0..1) | N/A | N/A | N/A | |
| 15.1 | orgname2.xx.xx:OrganisationNameDetails (Tuple 1..1) | N/A | N/A | N/A | |
| 15.1.1 | pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code | 1. IF (COUNT(pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code = "MN") > 4)   RETURN VALIDATION MESSAGE ENDIF  2. WHERE TUPLE(ctr.0002.lodge.req.xx.xx:ImmediateHoldingCompany) EXISTS IF SUBTUPLE (orgname2.xx.xx:OrganisationNameDetails = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428268 2. Schematron ID = VR.ATO.CTR.428270 | 1. CMN.ATO.CTR.428268 2. CMN.ATO.GEN.001001 | |
| 15.1.2 | pyde.xx.xx:OrganisationNameDetails.Currency.Code | 1. IF (IN TUPLE(ctr.lodge.req.xx.xx:UltimateHoldingCompany) OR IN TUPLE(ctr.lodge.req.xx.xx:ImmediateHoldingCompany)) AND (pyde.xx.xx:OrganisationNameDetails.Currency.Code <> "C")  RETURN VALIDATION MESSAGE ENDIF  2. IF COUNT (pyde.xx.xx:OrganisationNameDetails.Currency.Code = "C") > 3  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428290 2. Schematron ID = VR.ATO.GEN.428217 | 1. CMN.ATO.CTR.428290 2. CMN.ATO.GEN.428217 | |
| 15.1.3 | pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text | 1. IF [CTR46] <> NULLORBLANK AND [CTR46] <> TEXT(76)  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text CONTAINS " - " )  RETURN VALIDATION MESSAGE ENDIF 3. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text CONTAINS "P/L")  RETURN VALIDATION MESSAGE ENDIF 4. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text CONTAINS SET("--","'’"," ") )  RETURN VALIDATION MESSAGE ENDIF 5. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text DOES NOT CONTAIN SET("a-z", "A-Z", "0-9"))  RETURN VALIDATION MESSAGE ENDIF 6. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text = FOUND("The trustee","The Exec","exec","The TTE"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429859  2. Schematron ID = VR.ATO.GEN.000413 3. Schematron ID = VR.ATO.GEN.000414 4. Schematron ID = VR.ATO.GEN.000416 5. Schematron ID = VR.ATO.GEN.410039 6. Schematron ID = VR.ATO.GEN.410206 | 1. CMN.ATO.GEN.001011 2. CMN.ATO.GEN.000413 3. CMN.ATO.GEN.000414 4. CMN.ATO.GEN.000416 5. CMN.ATO.GEN.410039 6. CMN.ATO.GEN.428042 | |
| 15.4 | pyid.xx.xx:Identifiers.AustralianBusinessNumber.Identifier | 1. IF ([CTR47] <> NULLORBLANK) AND ([CTR46] = NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyid.xx.xx:IdentifiersAustralianBusinessNumberIdentifer <> NULLORBLANK) and (ABNALGORITHM(pyid.xx.xx:IdentifiersAustralianBusinessNumber.Identifer) = FALSE) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428024 2. Schematron ID = VR.ATO.GEN.428040 | 1. CMN.ATO.CTR.428024 2. CMN.ATO.GEN.000477 | |
| 17 | pyde.xx.xx:OrganisationDetails.MainIncomeActivity.Description | 1. IF [CTR48] = NULLORBLANK  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR48] <> NULLORBLANK AND [CTR48] <> TEXT(108)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428198 2. Schematron ID = VR.ATO.CTR.429860 | 1. CMN.ATO.GEN.001001 2. CMN.ATO.GEN.001011 | |
| 18 | pyde.xx.xx:OrganisationDetails.OrganisationIndustry2006Extended.Code | 1. IF ([CTR49] <> SET(DOMAIN(ANZSIC Codes)))  RETURN VALIDATION ERROR ENDIF 2. IF [CTR49] = NULLORBLANK  RETURN VALIDATION MESSAGE ENDIF 3. IF (([CTR49] = SET("62100","62210","62220","62230","62290") AND [CTR51] = SET("02", "03")) OR ([CTR49] = SET("63100","63220")) OR ([CTR49] = SET("62100","62210","62220","62230","62290","62300","62400","63210","63300","64110","64190","64200") AND [CTR57] + [CTR58] + [CTR59] + [CTR60] + [CTR61] + [CTR63] + [CTR64] + [CTR65] + [CTR66] + [CTR67] + [CTR68] + [CTR70] + [CTR252] + [CTR71] >=250000000))  AND ((COUNT(SCHEDULE = "S25A") > 0) OR (COUNT(SCHEDULE = "TCS") > 0))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428025 2. Schematron ID = VR.ATO.CTR.428199 3. Schematron ID = VR.ATO.CTR.428321 | 1. CMN.ATO.CTR.428025 2. CMN.ATO.GEN.001001 3. CMN.ATO.CTR.428321 |
| 19 | bafpo2.xx.xx:Equity.ContributedEquity.NonAustralianShareholding.Percent | 1. IF [CTR50] <> NULL AND [CTR50] <> SET(1-100)   RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CTR.428028 | 1. CMN.ATO.CTR.428028 |
| 20 | pyde.xx.xx:Residency.TaxPurposesOrganisationStatus.Code | 1. IF (CTR:RP:pyde.xx.xx:Residency.TaxPurposesOrganisationStatus.Code <> NULLORBLANK) AND (CTR:RP:pyde.xx.xx:Residency.TaxPurposesOrganisationStatus.Code <> SET("01","02","03"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428029 | 1. CMN.ATO.CTR.428029 |
| 21 | pyde.xx.xx:OrganisationDetails.OrganisationType.Code | 1. IF ([CTR52] = SET("054","174")) AND (([CTR51] <> NULLORBLANK) OR ([CTR54] <> NULLORBLANK) OR ([CTR49] <> "62400"))  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR49] <> SET("63100","62400")) AND  ([CTR52] <> "088") AND  ([CGTS7] <> NULL OR [CGTS85] <> NULL OR [CGTS10] <> NULL OR [CGTS13] <> NULL OR [CGTS16] <> NULL OR [CGTS88] <> NULL OR [CGTS19] <> NULL OR [CGTS82] <> NULL OR [CGTS22] <> NULL OR [CGTS25] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR52] <> SET("054","174")) AND ([CTR51] = NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF 4. IF (CTR:RP:pyde.xx.xx:OrganisationDetails.OrganisationType.Code <> NULLORBLANK) AND (CTR:RP:pyde.xx.xx:OrganisationDetails.OrganisationType.Code <> SET ("027","032","045","054","088","120","139","163","174","205"))  RETURN VALIDATION MESSAGE ENDIF 5. IF [CTR52] = NULLORBLANK  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428026 2. Schematron ID = VR.ATO.CTR.428027 3. Schematron ID = VR.ATO.CTR.428030 4. Schematron ID = VR.ATO.CTR.428033 5. Schematron ID = VR.ATO.CTR.428200 | 1. CMN.ATO.CTR.428026 2. CMN.ATO.CTR.428027 3. CMN.ATO.CTR.428030 4. CMN.ATO.CTR.428033 5. CMN.ATO.GEN.001001 |
| 22 | pyde.xx.xx:OrganisationDetails.TaxConsolidationStatus.Code | 1. IF ([CTR53] <> NULLORBLANK) AND ([CTR53] <> SET("1","2"))  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR53] = "1") AND (COUNT(SCHEDULE = "LS") = 1)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428032 2. Schematron ID = VR.ATO.CTR.428034 | 1. CMN.ATO.CTR.428032 2. CMN.ATO.CTR.428034 |
| 23 | pyde.xx.xx:OrganisationDetails.ActivityEvent.Code | 1. IF (pyde.xx.xx:OrganisationDetails.ActivityEvent.Code <> NULLORBLANK) AND (pyde.xx.xx:OrganisationDetails.ActivityEvent.Code <> SET ("01","02","03"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428035 | 1. CMN.ATO.CTR.428035 |
| 24 | rvctc3.xx.xx:Elections.InterposedEntityElectionStatus.Year | 1. IF ([CTR55] <> NULL) AND ([CTR55] <> SET("1995","1996","1997","1998","1999","2000","2001","2002","2003","2004","2005","2006","2007","2008","2009","2010","2011"))  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR55] = NULL) AND (COUNT(SCHEDULE = "IEE") > 0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428036 2. Schematron ID = VR.ATO.CTR.428037 | 1. CMN.ATO.CTR.428331 2. CMN.ATO.CTR.428037 |
| 25 | rvctc3.xx.xx:Elections.InterposedEntityElectionOrRevocation.Code | 1. IF ([CTR56] <> NULLORBLANK) AND ([CTR56] <> "R")  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR56] = "R") AND (COUNT(SCHEDULE = "IEE") = 0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428038 2. Schematron ID = VR.ATO.CTR.428039 | 1. CMN.ATO.CTR.428038 2. CMN.ATO.CTR.428039 |
| 26 | rvctc1.xx.xx:IncomeTax.FinancialArrangementRelatedGainLossOrBalancingAdjustmentsSubjectToTOFARules.Indicator | 1. IF([CTR253] = TRUE) AND  (([CTR252] = NULL) OR ([CTR252] = 0)) AND  (([CTR254] = NULL) OR ([CTR254] = 0)) AND  (([CTR255] = NULL) OR ([CTR255] = 0)) AND  (([CTR256] = NULL) OR ([CTR256] = 0)) AND  (([CTR310] = NULL) OR ([CTR310] = 0)) AND  (([CTR311] = NULL) OR ([CTR311] = 0)) AND  (([CTR260] = NULL) OR ([CTR260] = 0)) AND  (([CTR290] = NULL) OR ([CTR290] = 0))  RETURN VALIDATION MESSAGE  ENDIF  2. IF ([CTR253] <> TRUE) AND  (([CTR252] > 0) OR ([CTR254] > 0) OR  ([CTR255] > 0) OR ([CTR256] > 0) OR  ([CTR310] > 0) OR ([CTR311] > 0) OR  (([CTR260] <> 0) AND ([CTR260] <> NULL)) OR  ([CTR290] > 0))  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CTR.428055 2. Schematron ID = VR.ATO.CTR.428056 | 1. CMN.ATO.CTR.428055 2. CMN.ATO.CTR.428056 |
| 27 | lrla.xx.xx:Remuneration.PaymentToForeignResidentGross.Amount | 1. IF (([CTR57] > 0) AND (COUNT(SCHEDULE = "NIPSS") = 0)) OR ((SUM[NIPSS4]) <> [CTR57])  RETURN VALIDATION MESSAGE ENDIF 2. IF CTR:RP:lrla.xx.xx:Remuneration.PaymentToForeignResidentGross.Amount <> NULL AND CTR:RP:lrla.xx.xx:Remuneration.PaymentToForeignResidentGross.Amount <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428278 2. Schematron ID = VR.ATO.CTR.429852 | 1. CMN.ATO.CTR.428278 2. CMN.ATO.GEN.400011 |
| 28 | lrla.xx.xx:Remuneration.ABNNotQuotedPaymentGross.Amount | 1. IF (([CTR58] > 0) AND (COUNT(SCHEDULE = "NIPSS") = 0)) OR ((SUM[NIPSS9]) <> [CTR58])  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR58] > 0) AND  ([CTR208] > (([CTR58] \* 0.50) +1))  RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR58] > 0) AND ([CTR208] = NULL)  RETURN VALIDATION MESSAGE ENDIF 4. IF CTR:RP:lrla.xx.xx:Remuneration.ABNNotQuotedPaymentGross.Amount <> NULL AND CTR:RP:lrla.xx.xx:Remuneration.ABNNotQuotedPaymentGross.Amount <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428040 2. Schematron ID = VR.ATO.CTR.428041 3. Schematron ID = VR.ATO.CTR.428042 4. Schematron ID = VR.ATO.CTR.429862 | 1. CMN.ATO.CTR.428040 2. CMN.ATO.CTR.428041 3. CMN.ATO.CTR.428042 4. CMN.ATO.GEN.400011 |
| 29 | bafpr2.xx.xx:Income.SaleOfGoodsAndServices.Other.Amount | 1. IF [CTR59] <> NULL AND [CTR59] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429863 | 1. CMN.ATO.GEN.400011 |
| 30 | bafpr1.xx.xx:Income.PartnershipDistributionGross.Amount | 1. IF [CTR60] <> NULL AND [CTR60] <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429864 | 1. CMN.ATO.GEN.400011 |
| 31 | ctr.0002.lodge.req.xx.xx:TrustDistributionIncome (Tuple 0..1) | N/A | N/A | N/A |
| 31.1 | bafpr1.xx.xx:Income.TrustDistributionGross.Amount | 1. IF ([CTR61] = NULL) AND (([CTR172] > 0) AND ([CTR173] = "T"))  RETURN VALIDATION ERROR MESSAGE ENDIF 2. IF [CTR61] <> NULL AND [CTR61] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428050 2. Schematron ID = VR.ATO.CTR.429865 | 1. CMN.ATO.CTR.428050 2. CMN.ATO.GEN.400011 |
| 31.2 | pyde.xx.xx:OrganisationDetails.OrganisationType.Code | 1. IF ([CTR62] = NULLORBLANK) AND ([CTR61] > 0)  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR62] <> NULLORBLANK) AND (([CTR61] <= 0) or ([CTR61] = NULL))  RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR62] <> NULLORBLANK) AND ([CTR62] <> SET ("059", "090", "112", "072","077","071", "039", "089", "179","184"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428048 2. Schematron ID = VR.ATO.CTR.428049 3. Schematron ID = VR.ATO.CTR.428051 | 1. CMN.ATO.CTR.428048 2. CMN.ATO.CTR.428049 3. CMN.ATO.CTR.428051 |
| 32 | bafpr1.xx.xx:Income.ForestryManagedInvestmentScheme.Amount | 1. IF [CTR63] <> NULL AND [CTR63] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429866 | 1. CMN.ATO.GEN.400011 |
| 33 | bafpr2.xx.xx:Income.Interest.Gross.Amount | 1. IF [CTR64] <> NULL AND [CTR64] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429867 | 1. CMN.ATO.GEN.400011 |
| 34 | bafpr1.xx.xx:Income.RentLeasingHiringGross.Amount | 1. IF [CTR65] <> NULL AND [CTR65] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429868 | 1. CMN.ATO.GEN.400011 |
| 35 | bafpr1.xx.xx:Income.DividendsTotal.Amount | 1. IF [CTR66] <> NULL AND [CTR66] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429869 | 1. CMN.ATO.GEN.400011 |
| 36 | lrla.xx.xx:Remuneration.FringeBenefits.EmployeeContribution.Amount | 1. IF [CTR67] <> NULL AND [CTR67] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429870 | 1. CMN.ATO.GEN.400011 |
| 37 | gfagg.xx.xx:GovernmentFunding.GovernmentIndustryPaymentsAssessable.Amount | 1. IF [CTR68] <> NULL AND [CTR68] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429871 | 1. CMN.ATO.GEN.400011 |
| 38 | gfagg.xx.xx:GovernmentFunding.GovernmentIndustryPaymentsIncludesFuel.Indicator | 1. IF ([CTR69] <> NULL) AND (([CTR68] <= 0) OR ([CTR68] = NULL))  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR69] <> NULL) AND ([CTR69] <> TRUE)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428052 2. Schematron ID = VR.ATO.CTR.428053 | 1. CMN.ATO.CTR.428052 2. CMN.ATO.CTR.428053 |
| 39 | bafpr1.xx.xx:Income.AssetRevaluationsUnrealisedGains.Amount | 1. IF [CTR70] <> NULL AND [CTR70] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429872 | 1. CMN.ATO.GEN.400011 |
| 40 | bafpr1.xx.xx:Income.OtherGross.Amount | 1. IF [CTR71] <> NULL AND [CTR71] <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429873 | 1. CMN.ATO.GEN.400011 |
| 41 | bafpr1.xx.xx:Expense.ForeignResidentWithholding.Amount | 1. IF [CTR72] <> NULL AND [CTR72] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429874 | 1. CMN.ATO.GEN.400011 |
| 42 | bafpr2.xx.xx:Expense.Operating.CostOfSales.Amount | 1. IF (([CTR73] = NULL) AND (([CTR59] <> NULL) OR ([CTR123] <> NULL) OR ([CTR124] <> NULL)) OR ([CTR125] <> NULL))  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR73] <> NULL AND [CTR73] <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428058 2. Schematron ID = VR.ATO.CTR.429875 | 1. CMN.ATO.CTR.428058 2. CMN.ATO.GEN.400011 |
| 43 | lrla.xx.xx:Remuneration.WagesAndSalaries.ContractorandConsultantPayments.Amount | 1. IF [CTR74] <> NULL AND [CTR74] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429876 | 1. CMN.ATO.GEN.400011 |
| 44 | emsup.xx.xx:SuperannuationContribution.EmployerContributions.Amount | 1. IF [CTR75] <> NULL AND [CTR75] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429877 | 1. CMN.ATO.GEN.400011 |
| 45 | bafpr2.xx.xx:Expense.Operating.BadDebts.Amount | 1. IF [CTR76] <> NULL AND [CTR76] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429878 | 1. CMN.ATO.GEN.400011 |
| 46 | bafpr2.xx.xx:Expense.Operating.Rent.Amount | 1. IF [CTR79] <> NULL AND [CTR79] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429881 | 1. CMN.ATO.GEN.400011 |
| 47 | bafpr1.xx.xx:Expense.DepreciationandAmortisation.Amount | 1. IF (([CTR84] > ([CTR97] + [CTR96])) AND (([CTR168] = NULL) AND ([CTR169] = NULL) AND ([CTR170] = NULL)))  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR84] > 0) AND (([CTR96] = NULL) OR ([CTR96] = 0)) AND (([CTR97] = NULL) OR ([CTR97] = 0)) AND ([CTR168] = NULL) AND ([CTR169] = NULL) AND ([CTR170] = NULL)  RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR84] < ([CTR168] + [CTR169] + [CTR170]))  RETURN VALIDATION MESSAGE ENDIF 4. IF [CTR84] <> NULL AND [CTR84] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428062 2. Schematron ID = VR.ATO.CTR.428063 3. Schematron ID = VR.ATO.CTR.428122 4. Schematron ID = VR.ATO.CTR.429886 | 1. CMN.ATO.CTR.428062 2. CMN.ATO.CTR.428063 3. CMN.ATO.CTR.428122 4. CMN.ATO.GEN.400011 |
| 48 | bafpr2.xx.xx:Expense.Operating.MotorVehicle.Amount | 1. IF [CTR85] <> NULL AND [CTR85] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429887 | 1. CMN.ATO.GEN.400011 |
| 49 | bafpr2.xx.xx:Expense.Operating.RepairsAndMaintenance.Amount | 1. IF [CTR86] <> NULL AND [CTR86] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429888 | 1. CMN.ATO.GEN.400011 |
| 50 | bafpr1.xx.xx:Expense.AssetRevaluationsUnrealisedLosses.Amount | 1. IF [CTR87] <> NULL AND [CTR87] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429889 | 1. CMN.ATO.GEN.400011 |
| 51 | bafpr1.xx.xx:Expense.Other.Amount | 1. IF [CTR88] <> NULL AND [CTR88] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429890 | 1. CMN.ATO.GEN.400011 |
| 52 | rvctc3.xx.xx:CapitalGainsTax.Event.Indicator | 1. IF [CTR89] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428201 | 1. CMN.ATO.GEN.001001 |
| 53 | rvctc3.xx.xx:CapitalGainsTax.ForestryManagedInvestmentScheme.Indicator | 1. IF ([CTR89] = TRUE) AND ([CTR90] = NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR89] = FALSE) AND ([CTR90] = TRUE)  RETURN VALIDTION MESSAGE ENDIF 3. IF (([CTR90] = TRUE) AND  (COUNT(SCHEDULE = "CGTS") = 0))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428125 2. Schematron ID = VR.ATO.CTR.428126 3. Schematron ID = VR.ATO.CTR.428127 | 1. CMN.ATO.CTR.428125 2. CMN.ATO.CTR.428126 3. CMN.ATO.CTR.428127 |
| 54 | bafpr1.xx.xx:Income.CapitalGainsNet.Amount | 1. IF ([CTR91] > 0) AND ([CTR89] <> TRUE)  RETURN VALIDATION MESSAGE ENDIF 2. IF (([CTR91] > 10000) AND  ([CTR53] <> "2") AND  (COUNT(SCHEDULE = "CGTS") = 0))  RETURN VALIDATION MESSAGE ENDIF 3. IF (COUNT(SCHEDULE = "CGTS") = 1) AND ([CTR91] <> ([CGTS59] + [CGTS60] + [CGTS61]))  RETURN VALIDATION MESSAGE ENDIF 4. IF [CTR91] <> NULL AND [CTR91] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428064 2. Schematron ID = VR.ATO.CTR.428096 3. Schematron ID = VR.ATO.CTR.428098 4. Schematron ID = VR.ATO.CTR.429891 | 1. CMN.ATO.CTR.428064 2. CMN.ATO.CTR.428096 3. CMN.ATO.CTR.428098 4. CMN.ATO.GEN.400011 |
| 55 | bafpr1.xx.xx:Expense.NonDeductibleExemptIncome.Amount | 1. IF [CTR92] <> NULL AND [CTR92] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429892 | 1. CMN.ATO.GEN.400011 |
| 56 | rvctc2.xx.xx:IncomeTax.FrankingCredits.ReceivedFromAustralianCompanies.Amount | 1. IF [CTR93] <> NULL AND [CTR93] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429893 | 1. CMN.ATO.GEN.400011 |
| 57 | rvctc2.xx.xx:IncomeTax.FrankingCredits.ReceivedFromNewZealandCompanies.Amount | 1. IF [CTR94] <> NULL AND [CTR94] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429894 | 1. CMN.ATO.GEN.400011 |
| 58 | bafpr1.xx.xx:Income.AssessableOther.Amount | 1. IF [CTR95] <> NULL AND [CTR95] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429895 | 1. CMN.ATO.GEN.400011 |
| 59 | bafpr1.xx.xx:Expense.NonDeductible.Amount | 1. IF [CTR96] <> NULL AND [CTR96] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429896 | 1. CMN.ATO.GEN.400011 |
| 60 | gfagc.xx.xx:TaxConcession.ResearchandDevelopment.WriteBackOfAccountingExpenditure.Amount | 1. IF [CTR97] = NULL AND  (([CTR107] > 0) OR ([CTR109] > 0) OR ([CTR105] > 0) OR ([CTR106]) > 0 OR ([CTR119] > 0))  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR97] > 0 OR [CTR119] > 0) AND  ([CTR105] = NULL AND [CTR106] = NULL)  RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR97] <> NULL AND [CTR97] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428129 2. Schematron ID = VR.ATO.CTR.428130 3. Schematron ID = VR.ATO.CTR.429897 | 1. CMN.ATO.CTR.428129 2. CMN.ATO.CTR.428130 3. CMN.ATO.GEN.400011 |
| 61 | bafpr1.xx.xx:Expense.FlowOnDividendDeduction.Amount | 1. IF [CTR98] <> NULL AND [CTR98] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429898 | 1. CMN.ATO.GEN.400011 |
| 62 | bafpr1.xx.xx:Expense.DepreciationAllowableDeduction.Amount | 1. IF ((([CTR99] > 0) AND ([CTR84] = NULL)) OR  (([CTR84] > 0) AND ([CTR99] = NULL))) AND  (([CTR168] = NULL) AND ([CTR169] = NULL) AND ([CTR170] = NULL))  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR84] <= 100000) AND ([CTR99] <= 100000) AND  (COUNT(SCHEDULE = "CAS") = 1)  RETURN VALIDATION MESSAGE ENDIF 3. IF (([CTR168] = NULL) AND ([CTR169] = NULL) AND ([CTR170] = NULL)) AND  (([CTR84] > 100000) OR ([CTR99] > 100000)) AND  (COUNT(SCHEDULE = "CAS") = 0)  RETURN VALIDATION MESSAGE ENDIF 4. IF [CTR99] <> NULL AND [CTR99] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428061 2. Schematron ID = VR.ATO.CTR.428123 3. Schematron ID = VR.ATO.CTR.428124 4. Schematron ID = VR.ATO.CTR.429989 | 1. CMN.ATO.CTR.428061 2. CMN.ATO.CTR.428123 3. CMN.ATO.CTR.428124 4. CMN.ATO.GEN.400011 |
| 63 | gfagc.xx.xx:TaxConcession.SmallBusinessAndGeneralBusinessTaxBreak.Amount | 1. IF [CTR245] <> NULL AND [CTR245] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429990 | 1. CMN.ATO.GEN.400011 |
| 64 | bafpr1.xx.xx:Expense.ForestryManagedInvestmentSchemeDeduction.Amount | 1. IF [CTR100] <> NULL AND [CTR100] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429899 | 1. CMN.ATO.GEN.400011 |
| 65 | bafpr1.xx.xx:Expense.CapitalExpenditureImmediateDeduction.Amount | 1. IF [CTR101] <> NULL AND [CTR101] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429900 | 1. CMN.ATO.GEN.400011 |
| 66 | bafpr1.xx.xx:Expense.ProjectPoolAllowableDeduction.Amount | 1. IF [CTR102] <> NULL AND [CTR102] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429901 | 1. CMN.ATO.GEN.400011 |
| 67 | bafpr1.xx.xx:Expense.CapitalWorksDeduction.Amount | 1. IF [CTR103] <> NULL AND [CTR103] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429902 | 1. CMN.ATO.GEN.400011 |
| 68 | bafpr1.xx.xx:Expense.CapitalExpenditureSpecifiedAllowableDeduction.Amount | 1. IF [CTR104] <> NULL AND [CTR104] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429903 | 1. CMN.ATO.GEN.400011 |
| 69 | bafpr1.xx.xx:Expense.EnvironmentalProtectionDeduction.Amount | 1. IF [CTR112] <> NULL AND [CTR112] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429909 | 1. CMN.ATO.GEN.400011 |
| 70 | gfagc.xx.xx:TaxConcession.OffshoreBankingUnitAdjustment.Amount | 1. IF [CTR113] <> NULL AND [CTR113] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429910 | 1. CMN.ATO.GEN.400011 |
| 71 | bafpr1.xx.xx:Income.Exempt.Amount | 1. IF [CTR114] <> NULL AND [CTR114] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429911 | 1. CMN.ATO.GEN.400011 |
| 72 | bafpr1.xx.xx:Income.NotincludedInAssessableOther.Amount | 1. IF [CTR115] <> NULL AND [CTR115] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429912 | 1. CMN.ATO.GEN.400011 |
| 73 | bafpr1.xx.xx:Expense.DeductibleOther.Amount | 1. IF [CTR116] <> NULL AND [CTR116] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429913 | 1. CMN.ATO.GEN.400011 |
| 74 | rvctc2.xx.xx:IncomeTax.Deduction.TaxLossesDeducted.Amount | 1. IF ([CTR53] = NULLORBLANK) AND ([CTR117] > 100000) AND (COUNT(SHEDULE = "LS") = 1) AND ([LS15] = NULL) AND ([LS16] = NULL) AND ([LS17] = NULL) AND ([LS18] = NULL) AND ([LS19] = NULL) AND ([LS53] = NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF (([CTR117] > 100000) AND ([CTR53] = "1") AND (COUNT(SCHEDULE = "CGLS") = 0))  RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR117] <> NULL AND [CTR117] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428102 2. Schematron ID = VR.ATO.CTR.428135 3. Schematron ID = VR.ATO.CTR.429914 | 1. CMN.ATO.CTR.428102 2. CMN.ATO.CTR.428135 3. CMN.ATO.GEN.400011 |
| 75 | rvctc1.xx.xx:IncomeTax.TaxLossesTransferredIn.Amount | 1. IF [CTR118] <> NULL AND [CTR118] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429915 | 1. CMN.ATO.GEN.400011 |
| 76 | gfagc.xx.xx:TaxConcession.ResearchandDevelopment.TaxOffsetEligible.Amount | 1. IF ([CTR119] >= 3500000)  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR119] <> NULL AND [CTR119] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428118 2. Schematron ID = VR.ATO.CTR.429916 | 1. CMN.ATO.CTR.428118 2. CMN.ATO.GEN.400011 |
| 77 | bafpr1.xx.xx:Income.Taxable.Amount | 1. IF ([CTR120] <> (([CTR57]+[CTR58]+[CTR59]+[CTR60]+[CTR61]+[CTR63]+ [CTR64]+[CTR65]+[CTR66]+ [CTR67]+[CTR68]+[CTR70]+[CTR252]+[CTR71]) -  ([CTR72]+[CTR73]+[CTR74]+[CTR75]+[CTR76]+[CTR77]+[CTR78] +[CTR79]+[CTR80]+[CTR81]+[CTR82]+[CTR83]+[CTR84]+[CTR85]+[CTR86]+ [CTR87]+[CTR254] + [CTR88]) + ([CTR91]+[CTR92]+[CTR93]+[CTR94]+[CTR255]+[CTR95]+ [CTR96]+[CTR97]+[CTR119]) - ([CTR98]+[CTR99]+[CTR245]+[CTR100]+[CTR101]+[CTR102] +[CTR103]+[CTR104]+ [CTR105]+[CTR106]+[CTR107]+[CTR109]+[CTR111]+[CTR112]+[CTR113]+[CTR114]+ [CTR115]+[CTR256]+[CTR116]+[CTR117]+[CTR118]))) RETURN VALIDATION MESSAGE ENDIF 2. IF (([CTR117] > 0) OR ([CTR118] > 0)) AND ([CTR120] < 0) RETURN VALIDATION ERROR ENDIF 3. IF ([CTR49] = "62230") AND  (([CTR120] > 49999) AND ([CTR120] < 150000)) AND  ([CTR199] <>(([CTR120] - 49999) \* 0.45) +/- 1)  RETURN VALIDATION MESSAGE ENDIF 4. IF [CTR120] = NULL RETURN VALIDATION MESSAGE ENDIF 5. IF [CTR120] <> NULL AND [CTR120] <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428044 2. Schematron ID = VR.ATO.CTR.428136 3. Schematron ID = VR.ATO.CTR.428139 4. Schematron ID = VR.ATO.CTR.428202 5. Schematron ID = VR.ATO.CTR.429917 | 1. CMN.ATO.CTR.428044 2. CMN.ATO.CTR.428136 3. CMN.ATO.CTR.428139 4. CMN.ATO.GEN.001001 5. CMN.ATO.GEN.400011 |
| 78 | taxrate1.xx.xx:TaxRate (Tuple 0..1) | N/A | N/A | N/A |
| 78.1 | rvctc3.xx.xx:TaxRate.Type.Code | 1. IF (rvctc3.xx.xx:TaxRate.Type.Code <> NULL) AND (rvctc3.xx.xx:TaxRate.Type.Code) <> "CurrencyTranslation" RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428214 | 1. CMN.ATO.CTR.428214 |
| 78.2 | rvctc3.xx.xx:TaxRate.Designation.Rate | 1. IF (([CTR121] <> NULL) AND ([CTR244] = NULLORBLANK)) OR  (([CTR244] <> NULLORBLANK) AND ([CTR121] = NULL)) RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR121] <> NULL AND [CTR121] <> NUMERIC(U,13,5)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428149 2. Schematron ID = VR.ATO.CTR.429918 | 1. CMN.ATO.CTR.428149 2. CMN.ATO.GEN.400011 |
| 79 | bafot.xx.xx:Miscellaneous.FunctionalCurrency.Code | 1. IF ([CTR244] <> NULL) AND ([CTR244] <> SET(DOMAIN(Foreign currency codes)) OR [CTR244] ="AUD")  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CTR.428081 | 1. CMN.ATO.CTR.428081 |
| 80 | bafpr2.xx.xx:Expense.Purchases.AndOtherCosts.Amount | 1. IF [CTR124] <> NULL AND [CTR124] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429920 | 1. CMN.ATO.GEN.400011 |
| 81 | rvctc3.xx.xx:Elections.TradingStock.Indicator | N/A | N/A | N/A |
| 82 | bafpo1.xx.xx:Liabilities.DebtTotal.Amount | 1. IF [CTR134] <> NULL AND [CTR134] <> MONETARY(U,12,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429927 | 1. CMN.ATO.GEN.400011 |
| 83 | bafpo1.xx.xx:Liabilities.CommercialDebtForgiveness.Amount | 1. IF [CTR135] <> NULL AND [CTR135] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429928 | 1. CMN.ATO.GEN.400011 |
| 84 | bafpo1.xx.xx:Equity.ShareholderFunds.Amount | 1. IF ([CTR136] <> ([CTR130] - [CTR133])) RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR136] <> NULL AND [CTR136] <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428154 2. Schematron ID = VR.ATO.CTR.429929 | 1. CMN.ATO.CTR.428154 2. CMN.ATO.GEN.400011 |
| 85 | bafpo2.xx.xx:Equity.Dividends.FrankedPaid.Amount | 1. IF [CTR137] <> NULL AND [CTR137] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429930 | 1. CMN.ATO.GEN.400011 |
| 86 | bafpo2.xx.xx:Equity.Dividends.UnfrankedPaid.Amount | 1. IF [CTR138] <> NULL AND [CTR138] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429931 | 1. CMN.ATO.GEN.400011 |
| 87 | bafpo2.xx.xx:Equity.Dividends.FrankingAccountBalance.Amount | 1. IF [CTR139] <> NULL AND [CTR139] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429932 | 1. CMN.ATO.GEN.400011 |
| 88 | rvctc4.xx.xx:InternationalDealings.ConduitForeignIncomeBalance.Amount | 1. IF [CTR140] <> NULL AND [CTR140] <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429933 | 1. CMN.ATO.GEN.400011 |
| 89 | rvctc4.xx.xx:InternationalDealings.ConduitForeignIncomeDistributed.Amount | 1. IF [CTR141] <> NULL AND [CTR141] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429934 | 1. CMN.ATO.GEN.400011 |
| 90 | rvctc2.xx.xx:IncomeTax.FrankingCredits.ExcessFrankingOffsets.Amount | 1. IF [CTR142] <> NULL AND [CTR142] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429935 | 1. CMN.ATO.GEN.400011 |
| 91 | bafpo2.xx.xx:Equity.Dividends.UnfrankedNonPortfolioAccountBalance.Amount | 1. IF [CTR143] <> NULL AND [CTR143] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429936 | 1. CMN.ATO.GEN.400011 |
| 92 | bafpo2.xx.xx:Equity.Dividends.UnfrankedNonPortfolioAccountBalance.Indicator | 1. IF ([CTR143] <> NULL) AND ([CTR144] = NULL) RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR143] = NULL) AND ([CTR144] <> NULL) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428157 2. Schematron ID = VR.ATO.CTR.428158 | 1. CMN.ATO.CTR.428157 2. CMN.ATO.CTR.428158 |
| 93 | bafpo5.xx.xx:Assets.LoansAndReceivables.RelatedParties.Amount | 1. IF (CTR:RP:bafpo5.xx.xx:Assets.LoansAndReceivables.RelatedParties.Amount > 0) AND (CTR:RP:pyde.xx.xx:OrganisationDetails.OrganisationType.Code <> "027") RETURN VALIDATION MESSAGE ENDIF  2. IF CTR:RP:bafpo5.xx.xx:Assets.LoansAndReceivables.RelatedParties.Amount <> NULL AND CTR:RP:bafpo5.xx.xx:Assets.LoansAndReceivables.RelatedParties.Amount <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428164 2. Schematron ID = VR.ATO.CTR.429937 | 1. CMN.ATO.CTR.428164 2. CMN.ATO.GEN.400011 |
| 94 | bafpo1.xx.xx:Assets.LoansAndReceivablesAction.Code | 1. IF ([CTR146] <> NULLORBLANK) AND ([CTR146] <> SET("A","B","M")) RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR146] = NULLORBLANK) AND ([CTR145] <> NULL) RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR146] <> NULLORBLANK) AND ([CTR145] = NULL) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428070 2. Schematron ID = VR.ATO.CTR.428165 3. Schematron ID = VR.ATO.CTR.428166 | 1. CMN.ATO.CTR.428070 2. CMN.ATO.CTR.428165 3. CMN.ATO.CTR.428166 |
| 95 | bafpr3.xx.xx:Expense.DepreciatingAssets.IntangibleFirstDeducted.Amount | 1. IF [CTR147] <> NULL AND [CTR147] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429938 | 1. CMN.ATO.GEN.400011 |
| 96 | bafpr3.xx.xx:Expense.DepreciatingAssets.OtherFirstDeducted.Amount | 1. IF [CTR148] <> NULL AND [CTR148] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429939 | 1. CMN.ATO.GEN.400011 |
| 97 | bafpo7.xx.xx:Assets.DepreciatingAssets.IntangibleTerminationValue.Amount | 1. IF [CTR149] <> NULL AND [CTR149] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429940 | 1. CMN.ATO.GEN.400011 |
| 98 | bafpo7.xx.xx:Assets.DepreciatingAssets.OtherTerminationValue.Amount | 1. IF [CTR150] <> NULL AND [CTR150] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429941 | 1. CMN.ATO.GEN.400011 |
| 99 | lrla.xx.xx:Remuneration.WagesAndSalaries.Total.Amount | 1. IF([CTR151]<> NULL) AND ([CTR151] > ([CTR72] + [CTR73] + [CTR74] + [CTR75] + [CTR76] + [CTR77] + [CTR78] + [CTR79] + [CTR80] + [CTR81] + [CTR82] + [CTR83] + [CTR84] + [CTR85] + [CTR86] + [CTR87] + [CTR88] + [CTR254]))  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR151] <> NULL AND [CTR151] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428057 2. Schematron ID = VR.ATO.CTR.429942 | 1. CMN.ATO.CTR.428057 2. CMN.ATO.GEN.400011 |
| 100 | lrla.xx.xx:Remuneration.WagesAndSalariesAction.Code | 1. IF ([CTR152] <> NULLORBLANK) AND ([CTR152] <> SET("C","A","B","O")) RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR152] = NULLORBLANK) AND ([CTR151] > 0) RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR152] <> NULLORBLANK) AND ([CTR151] = NULL) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428071 2. Schematron ID = VR.ATO.CTR.428167 3. Schematron ID = VR.ATO.CTR.428168 | 1. CMN.ATO.CTR.428071 2. CMN.ATO.CTR.428167 3. CMN.ATO.CTR.428168 |
| 101 | lrla.xx.xx:Remuneration.PaymentToRelatedPartiesGross.Amount | 1. IF [CTR153] <> NULL AND [CTR153] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429943 | 1. CMN.ATO.GEN.400011 |
| 102 | bafpr3.xx.xx:Income.InternationalDealings.Net.Amount | 1. IF [CTR201] > 0 AND ([CTR154] = NULL) AND ([CTR156] = NULL) AND ([CTR157] = NULL) AND ([CTR158] = NULL) AND ([CTR159] = NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR154] <> NULL AND [CTR154] <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428170 2. Schematron ID = VR.ATO.CTR.429944 | 1. CMN.ATO.CTR.428313 2. CMN.ATO.GEN.400011 |
| 103 | rvctc4.xx.xx:InternationalDealings.TaxSparedForeignTaxOffset.Amount | 1. IF [CTR155] <> NULL AND [CTR155] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429945 | 1. CMN.ATO.GEN.400011 |
| 104 | rvctc4.xx.xx:InternationalDealings.TransferorTrustAttributedForeignIncome.Amount | 1. IF [CTR159] <> NULL AND [CTR159] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429949 | 1. CMN.ATO.GEN.400011 |
| 105 | bafpr2.xx.xx:Expense.Interest.NonResidentExemptPaid.Amount | 1. IF [CTR162] <> NULL AND [CTR162] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429952 | 1. CMN.ATO.GEN.400011 |
| 106 | bafpr2.xx.xx:Expense.Interest.FinancialInstitutionExemptPaid.Amount | 1. IF ([CTR163] > 0) AND ([CTR81] <= 0) RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR163] <> NULL AND [CTR163] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428060 2. Schematron ID = VR.ATO.CTR.429953 | 1. CMN.ATO.CTR.428060 2. CMN.ATO.GEN.400011 |
| 107 | rvctc4.xx.xx:InternationalDealings.DoubleTaxAgreementFinancialInstitutionsWithholdingExemptionCountry.Code | 1. IF ([CTR164] <> NULLORBLANK) AND ([CTR164] <> SET(“us”,”gb”,”no”,”fn”,”jp”,”fr”,”za”)) RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR163] > 0) AND ([CTR164] = NULLORBLANK) RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR164] <> NULLORBLANK) AND ([CTR163] = NULL) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428082 2. Schematron ID = VR.ATO.CTR.428160 3. Schematron ID = VR.ATO.CTR.428161 | 1. CMN.ATO.CTR.428082 2. CMN.ATO.CTR.428160 3. CMN.ATO.CTR.428161 |
| 108 | ctr.0002.lodge.req.xx.xx:ForestryManagedInvestmentSchemeRulingInformation (Tuple 0..99) | N/A | N/A | N/A |
| 108.1 | gfagc.xx.xx:TaxConcession.ForestryManagedInvestmentSchemeProductOrPrivateRuling.Code | 1. IF ([CTR165] <> NULLORBLANK) AND ([CTR165] <> SET("PR","AN")) RETURN VALIDATION MESSAGE ENDIF 2. IF (ANY OCCURRENCE OF ([CTR165] <> NULLORBLANK)) AND ([CTR100] = NULL) RETURN VALIDATION MESSAGE ENDIF 3. WHERE IN TUPLE(ctr.0002.lodge.request.xx.xx:ForestryManagedInvestmentSchemeRulingInformation) IF gfagc.xx.xx:Tax Concession.Forestry Managed Investment Scheme Product Or Private Ruling.Code = "AN" AND (gfagc.xx.xx:Tax Concession.Forestry Managed Investment Scheme Product Or Private Ruling.Year <> NULL  OR gfagc.xx.xx:Tax Concession.Forestry Managed Investment Scheme Product Or Private Ruling.Number = NULL)  RETURN VALIDATION MESSAGE ENDIF 4. IF ANY OCCURRENCE OF (([CTR165] = "PR")) AND (([CTR167] = NULL) OR ([CTR166] = NULL)) RETURN VALIDATION MESSAGE ENDIF 5. IF (ANY OCCURRENCE OF ([CTR165] = NULLORBLANK)) AND ([CTR166] <> NULL) RETURN VALIDATION MESSAGE ENDIF 6. IF ANY OCCURRENCE OF (([CTR165] = "PR") AND ([CTR166] > 999)) RETURN VALIDATION MESSAGE ENDIF 7. IF COUNT(TUPLE(ctr.0002.lodge.req.xx.xx:ForestryManagedInvestmentSchemeRulingInformation)) > 99 RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428072 2. Schematron ID = VR.ATO.CTR.428080 3. Schematron ID = VR.ATO.CTR.428083 4. Schematron ID = VR.ATO.CTR.428084 5. Schematron ID = VR.ATO.CTR.428085 6. Schematron ID = VR.ATO.CTR.428239 7. Schematron ID = VR.ATO.CTR.428266 | 1. CMN.ATO.CTR.428072 2. CMN.ATO.CTR.428080 3. CMN.ATO.CTR.428083 4. CMN.ATO.CTR.428084 5. CMN.ATO.CTR.428085 6. CMN.ATO.CTR.428239 7. CMN.ATO.CTR.428266 |
| 108.2 | gfagc.xx.xx:TaxConcession.ForestryManagedInvestmentSchemeProductOrPrivateRuling.Year | 1. IF ([CTR167] <> NULL) AND ([CTR167] <> SET("1998","1999","2000","2001","2002","2003","2004","2005","2006","2007","2008","2009","2010","2011")) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428074 | 1. CMN.ATO.CTR.428332 |
| 108.3 | gfagc.xx.xx:TaxConcession.ForestryManagedInvestmentSchemeProductOrPrivateRuling.Number | 1. IF ([CTR166] <> NULL) AND ([CTR166] <> SET (1-999999)) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428073 | 1. CMN.ATO.CTR.428073 |
| 109 | bafpr3.xx.xx:Expense.DepreciatingAssets.SmallBusinessEntityLowCost.Amount | 1. IF [CTR168] <> NULL AND [CTR168] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429954 | 1. CMN.ATO.GEN.400011 |
| 110 | bafpr3.xx.xx:Expense.DepreciatingAssets.SmallBusinessEntityGeneralPool.Amount | 1. IF [CTR169] <> NULL AND [CTR169] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429955 | 1. CMN.ATO.GEN.400011 |
| 111 | bafpr3.xx.xx:Expense.DepreciatingAssets.SmallBusinessEntityLongLifePool.Amount | 1. IF [CTR170] <> NULL AND [CTR170] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429956 | 1. CMN.ATO.GEN.400011 |
| 112 | ctr.0002.lodge.req.xx.xx:EntrepreneursTaxOffset (Tuple 0..25) | N/A | N/A | N/A |
| 112.1 | bafpr1.xx.xx:Income.Total.Amount | 1. IF ([CTR171] <> NULL) AND ([CTR171] >= 75000) RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR171] <> NULL AND [CTR171] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428159 2. Schematron ID = VR.ATO.CTR.429957 | 1. CMN.ATO.CTR.428159 2. CMN.ATO.GEN.400011 |
| 112.2 | bafpr1.xx.xx:Income.Net.Amount | 1. IF (([CTR172] <> NULL) AND ([CTR172] >= [CTR120]) AND ([CTR171] <= 50000)) AND  (([CTR174] > ([CTR199] \* 0.25 + 1)) OR ([CTR174] < ([CTR199] \* 0.25) -1)) RETURN VALIDATION MESSAGE ENDIF 2. IF (([CTR172] <> NULL) AND ([CTR172] => [CTR120]) AND ([CTR171] > 50000)) AND  (([CTR171] < 75000) AND  (([CTR174] > (([CTR199] \* 0.25) \* (((75000 - [CTR171]) / 25000) + 1))) OR  ([CTR174] < (([CTR199] \* 0.25) \* (((75000 - [CTR171]) / 25000) - 1))))) RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR172] <> NULL) AND ([CTR172]<[CTR120]) AND ([CTR171] <= 50000) AND  (([CTR174] > (([CTR199] \* 0.25) \* ([CTR172] / [CTR120]) + 1)) OR  ([CTR174] < (([CTR199] \* 0.25) \* ([CTR172] / [CTR120]) - 1))) RETURN VALIDATION MESSAGE ENDIF 4. IF ([CTR172] <> NULL) AND ([CTR172] < [CTR120]) AND ([CTR171] > 50000) AND ([CTR171] < 75000) AND  (([CTR174] > (([CTR199] \* 0.25) \* ([CTR172] / [CTR120]) \* ((75000 - [CTR171]) / 25000) + 1)) OR  ([CTR174] < (([CTR199] \* 0.25) \* ([CTR172] / [CTR120]) \* ((75000 - [CTR171]) / 25000) - 1))) RETURN VALIDATION MESSAGE ENDIF 5. IF ([CTR172] > 0) AND (([CTR171] <= 0) OR ([CTR171] = NULL)) RETURN VALIDATION MESSAGE ENDIF 6. IF ([CTR171] <> NULL) AND (([CTR172] <=0) OR ([CTR172] = NULL)) RETURN VALIDATION MESSAGE ENDIF 7. IF COUNT(TUPLE(ctr.0002.lodge.req.xx.xx:EntrepreneursTaxOffset)) > 25 RETURN VALIDATION MESSAGE ENDIF 8. IF [CTR172] <> NULL AND [CTR172] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428145 2. Schematron ID = VR.ATO.CTR.428146 3. Schematron ID = VR.ATO.CTR.428147 4. Schematron ID = VR.ATO.CTR.428148 5. Schematron ID = VR.ATO.CTR.428162 6. Schematron ID = VR.ATO.CTR.428163 7. Schematron ID = VR.ATO.CTR.428267 8. Schematron ID = VR.ATO.CTR.429958 | 1. CMN.ATO.CTR.428145 2. CMN.ATO.CTR.428146 3. CMN.ATO.CTR.428147 4. CMN.ATO.CTR.428148 5. CMN.ATO.CTR.428162 6. CMN.ATO.CTR.428163 7. CMN.ATO.CTR.428267 8. CMN.ATO.GEN.400011 |
| 112.3 | gfati.xx.xx:TaxOffsetClaim.SmallBusinessEntityIncomeNet.Code | 1. IF ([CTR60] = NULL) AND ANY OCCURRENCE OF (([CTR172] > 0) AND ([CTR173] = "P"))  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR173] <> NULLORBLANK) AND ([CTR173] <> SET("C", "P", "T")) RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR173] = NULLORBLANK) AND ([CTR172] > 0) RETURN VALIDATION MESSAGE ENDIF 4. IF ([CTR173] <> NULLORBLANK) AND (([CTR172] <= 0) OR ([CTR172] = NULL)) RETURN VALIDATION MESSAGE ENDIF 5. IF (COUNT([CTR173] = "C") > 1)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428047 2. Schematron ID = VR.ATO.CTR.428075 3. Schematron ID = VR.ATO.CTR.428142 4. Schematron ID = VR.ATO.CTR.428143 5. Schematron ID = VR.ATO.CTR.428144 | 1. CMN.ATO.CTR.428047 2. CMN.ATO.CTR.428075 3. CMN.ATO.CTR.428142 4. CMN.ATO.CTR.428143 5. CMN.ATO.CTR.428144 |
| 112.4 | gfati.xx.xx:TaxOffsetClaim.Entrepreneurs.Amount | 1. IF ([CTR174] > 0) AND (([CTR172] <= 0) OR ([CTR172] = NULL)) RETURN VALIDATION MESSAGE ENDIF 2. IF (([CTR174] <> NULL) OR ([CTR173] <> NULLORBLANK) OR ([CTR172] <> NULL) OR ([CTR171] <> NULL)) AND  (([CTR174] = NULL) OR ([CTR173] = NULLORBLANK) OR ([CTR172] = NULL) OR ([CTR171] = NULL)) RETURN VALDIATION MESSAGE ENDIF 3. IF [CTR174] <> NULL AND [CTR174] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428141 2. Schematron ID = VR.ATO.CTR.428172 3. Schematron ID = VR.ATO.CTR.429959 | 1. CMN.ATO.CTR.428141 2. CMN.ATO.CTR.428172 3. CMN.ATO.GEN.400011 |
| 113 | gfati.xx.xx:TaxOffsetClaim.NationalRentalAffordabilitySchemeEntitlement.Amount | 1. IF [CTR246] <> NULL AND [CTR246] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429991 | 1. CMN.ATO.GEN.400011 |
| 114 | rvctc3.xx.xx:Tax.Losses.CarriedForward.Total.Amount | 1. IF (COUNT(SCHEDULE = "LS") = 1) AND  ([CTR175] <> [LS50])  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR175] <> NULL AND [CTR175] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428190 2. Schematron ID = VR.ATO.CTR.429960 | 1. CMN.ATO.CTR.428190 2. CMN.ATO.GEN.400011 |
| 115 | rvctc3.xx.xx:Capital.Losses.CarriedForward.Net.Amount | 1. IF ([CTR175] + [CTR176] > 100000) AND  ([CTR53] = NULLORBLANK) AND (COUNT(SCHEDULE = "LS") = 0) RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR175] + [CTR176] > 100000) AND ([CTR53] = "1") AND (COUNT(SCHEDULE = "CGLS") = 0) RETURN VALIDATION MESSAGE ENDIF 3. IF (COUNT(SCHEDULE = "CGLS") = 1) AND ([CGLS34] > 0) AND ([CTR176] <> [CGLS34]) RETURN VALIDATION MESSAGE ENDIF 4. IF (COUNT(SCHEDULE = "LS") = 1) AND ([CTR176] <> [LS52])  RETURN VALIDATION MESSAGE ENDIF 5. IF [CTR176] <> NULL AND [CTR176] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428099 2. Schematron ID = VR.ATO.CTR.428100 3. Schematron ID = VR.ATO.CTR.428187 4. Schematron ID = VR.ATO.CTR.428191 5. Schematron ID = VR.ATO.CTR.429961 | 1. CMN.ATO.CTR.428099 2. CMN.ATO.CTR.428100 3. CMN.ATO.CTR.428187 4. CMN.ATO.CTR.428191 5. CMN.ATO.GEN.400011 |
| 116 | rvctc2.xx.xx:IncomeTax.PersonalServicesIncome.IndividualResultsTestSatisfied.Indicator | 1. IF ([CTR177] = TRUE) AND (COUNT(SCHEDULE = "PSI") = 0)  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR177] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428097 2. Schematron ID = VR.ATO.CTR.428203 | 1. CMN.ATO.CTR.428097 2. CMN.ATO.GEN.001001 |
| 117 | bafpr1.xx.xx:Income.NonMembers.Percent | 1. IF ([CTR178] <> NULL) AND ([CTR178] <> SET(1-100))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428076 | 1. CMN.ATO.CTR.428076 |
| 118 | bafpr3.xx.xx:Income.Insurance.Taxable.Amount | 1. IF [CTR182] <> NULL AND [CTR182] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429965 | 1. CMN.ATO.GEN.400011 |
| 119 | bafpr3.xx.xx:Income.Insurance.FeesAndCharges.Amount | 1. IF [CTR183] <> NULL AND [CTR183] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429966 | 1. CMN.ATO.GEN.400011 |
| 120 | bafpr1.xx.xx:Income.FirstHomeSaverAccountCredited.Amount | 1. IF (CTR:RP:bafpr1.xx.xx:Income.FirstHomeSaverAccountCredited.Amount = NULLORBLANK) AND (CTR:RP:pyde.xx.xx:OrganisationDetails.OrganisationType.Code = "088") RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR247] <> NULL AND [CTR247] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428031 2. Schematron ID = VR.ATO.CTR.429992 | 1. CMN.ATO.CTR.428031 2. CMN.ATO.GEN.400011 |
| 121 | bafpr1.xx.xx:Expense.FirstHomeSaverAccountFeesAndCharges.Amount | 1. IF [CTR248] <> NULL AND [CTR248] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429993 | 1. CMN.ATO.GEN.400011 |
| 122 | bafpr1.xx.xx:Income.FirstHomeSaverAccountCreditedNet.Amount | 1. IF ([CTR247] <> NULL) AND (([CTR248] = NULL) OR ([CTR249] = NULL)) RETURN VALIDATION MESSAGE ENDIF 2. IF (([CTR249] <> NULL) OR ([CTR247] <> NULL) OR ([CTR248] <> NULL)) AND  ([CTR247] >= [CTR248]) AND ([CTR249] <> ([CTR247] - [CTR248])) RETURN VALIDATION MESSAGE ENDIF 3. IF (([CTR247] <> NULL) OR ([CTR248] <> NULL) OR ([CTR249] <> NULL)) AND ([CTR247] < [CTR248]) AND ([CTR249] <> 0) RETURN VALIDATION MESSAGE ENDIF 4. IF [CTR249] <> NULL AND [CTR249] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428173 2. Schematron ID = VR.ATO.CTR.428174 3. Schematron ID = VR.ATO.CTR.428175 4. Schematron ID = VR.ATO.CTR.429994 | 1. CMN.ATO.CTR.428173 2. CMN.ATO.CTR.428174 3. CMN.ATO.CTR.428175 4. CMN.ATO.GEN.400011 |
| 123 | bafpr1.xx.xx:Income.PooledDevelopmentFundsSmallToMediumEnterprises.Amount | 1. IF [CTR184] <> NULL AND [CTR184] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429967 | 1. CMN.ATO.GEN.400011 |
| 124 | bafpr1.xx.xx:Income.PooledDevelopmentFundsUnregulatedInvestment.Amount | 1. IF [CTR185] <> NULL AND [CTR185] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429968 | 1. CMN.ATO.GEN.400011 |
| 125 | bafpr1.xx.xx:Income.RetirementSavingsAccountGross.Amount | 1. IF [CTR186] <> NULL AND [CTR186] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429969 | 1. CMN.ATO.GEN.400011 |
| 126 | bafpr1.xx.xx:Income.RetirementSavingsAccountAssessableContributions.Amount | 1. IF [CTR187] <> NULL AND [CTR187] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429970 | 1. CMN.ATO.GEN.400011 |
| 127 | bafpr1.xx.xx:Income.RetirementSavingsAccountTFNNotQuotedContributionsIncome.Amount | 1. IF [CTR308] <> NULL AND [CTR308] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429848 | 1. CMN.ATO.GEN.400011 |
| 128 | bafpr1.xx.xx:Expense.RetirementSavingsAccountsDeductionTotal.Amount | 1. IF ([CTR188] > ([CTR187]+[CTR186])) AND ([CTR190] > 0) RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR188] <> NULL AND [CTR188] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428176 2. Schematron ID = VR.ATO.CTR.429971 | 1. CMN.ATO.CTR.428176 2. CMN.ATO.GEN.400011 |
| 129 | bafpr1.xx.xx:Income.RetirementSavingsAccountsExempt.Amount | 1. IF [CTR189] <> NULL AND [CTR189] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429972 | 1. CMN.ATO.GEN.400011 |
| 130 | rvctc1.xx.xx:IncomeTax.RetirementSavingsAccountTFNNotQuotedContributionsIncomeTaxPayable.Amount | 1. IF [CTR309]<> [CTR308] \* 0.315  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR309] > 0 AND( [CTR308] = 0 OR [CTR308] = NULL)  RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR309] <> NULL AND [CTR309] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428326 2. Schematron ID = VR.ATO.CTR.428327 3. Schematron ID = VR.ATO.CTR.429847 | 1. CMN.ATO.CTR.428326 2. CMN.ATO.CTR.428327 3. CMN.ATO.GEN.400011 |
| 131 | bafpr1.xx.xx:Income.RetirementSavingsAccountsTaxableNet.Amount | 1. IF [CTR190] <> NULL AND [CTR190] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429973 | 1. CMN.ATO.GEN.400011 |
| 132 | bafpr1.xx.xx:Income.InternetSales.Indicator | N/A | N/A | N/A |
| 133 | rvctc4.xx.xx:InternationalDealings.RelatedPartiesTransactions.Indicator | 1. IF [CTR193] = NULL RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428204 | 1. CMN.ATO.GEN.001001 |
| 134 | rvctc4.xx.xx:InternationalDealings.RelatedPartiesTransactionsExcessAggregateValue.Indicator | 1. IF ([CTR194] = TRUE) AND  ([CTR193] <> TRUE) RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR193] = FALSE) AND ([CTR194] <> FALSE) RETURN VALIDATION MESSAGE ENDIF 3. IF(([CTR194] = FALSE) AND (COUNT(SCHEDULE ="S25A") = 1)) AND  ((ANY OCCURRENCE OF [S25A5] <> NULLORBLANK OR [S25A6] > 0 OR [S25A7] <> NULLORBLANK OR [S25A8] <> NULLORBLANK OR [S25A9] <> NULLORBLANK) OR  ([S25A10] > 0) OR ([S25A11] > 0) OR ([S25A12] > 0) OR ([S25A13] > 0) OR  ([S25A14] > 0) OR ([S25A15] > 0)OR ([S25A16] > 0) OR ([S25A17] > 0)OR ([S25A18] > 0)OR ([S25A19] > 0)OR ([S25A20] > 0) OR ([S25A21] > 0) OR ([S25A22] > 0) OR ([S25A23] > 0) OR ([S25A24] > 0) OR ([S25A25] > 0) OR ([S25A26] > 0) OR ([S25A27] > 0) OR ([S25A28] > 0) OR ([S25A29] > 0) OR  ([S25A30] > 0) OR ([S25A31] > 0) OR ([S25A32] > 0) OR ([S25A33] > 0) OR ([S25A34] > 0) OR ([S25A35] > 0) OR  ([S25A36] > 0) OR ([S25A37] > 0)OR ([S25A38] > 0)OR ([S25A39] > 0) OR ([S25A40] > 0) OR ([S25A41] > 0) OR  ([S25A42] <> NULL) OR ([S25A43] <> NULL) OR ([S25A44] <> NULLORBLANK) OR ([S25A45] <> NULLORBLANK) OR  (ANY OCCURRENCE OF ([S25A46] <> NULLORBLANK OR [S25A47] <> NULLORBLANK)) OR  ([S25A48] <> NULL) OR (ANY OCCURRENCE OF ([S25A49]) <> NULLORBLANK) OR ([S25A50] <> NULLORBLANK) OR  ([S25A51] <> NULL) OR ([S25A52] > 0)) RETURN VALIDATION MESSAGE ENDIF 4. IF (([CTR49] <> SET("62100","62210","62220","62230","62290") OR [CTR51] <> SET("02", "03")) AND ([CTR49] <> SET("63100","63220")) AND ([CTR49] <> SET("62100","62210","62220","62230","62290","62300","62400","63210","63300","64110","64190","64200") OR [CTR57] + [CTR58] + [CTR59] + [CTR60] + [CTR61] + [CTR63] + [CTR64] + [CTR65] + [CTR66] + [CTR67] + [CTR68] + [CTR70] + [CTR252] + [CTR71] <250000000)) AND ([CTR194] = TRUE) AND ([CTR53] <> "2") AND  ((COUNT(SCHEDULE ="S25A") =0) OR  (ALL OCCURRENCES OF[S25A5] = NULLORBLANK AND [S25A6] = NULL AND [S25A7] = NULLORBLANK AND [S25A8] = NULLORBLANK AND [S25A9] = NULLORBLANK) AND ([S25A10] = NULL) AND ([S25A11] = NULL) AND ([S25A12] = NULL) AND ([S25A13] = NULL) AND ([S25A14] = NULL) AND ([S25A15] = NULL) AND ([S25A16] = NULL) AND ([S25A17] = NULL) AND ([S25A18] = NULL) AND ([S25A19] = NULL) AND ([S25A20] = NULL) AND ([S25A21] = NULL) AND ([S25A22] = NULL) AND ([S25A23] = NULL) AND ([S25A24] = NULL) AND ([S25A25] = NULL) AND ([S25A26] = NULL) AND ([S25A27] = NULL) AND ([S25A28] = NULL) AND ([S25A29] = NULL) AND ([S25A30] = NULL) AND ([S25A32] = NULL) AND ([S25A33] = NULL) AND ([S25A34] = NULL) AND ([S25A35] = NULL) AND ([S25A36] = NULL) AND ([S25A37] = NULL) AND ([S25A38] = NULL) AND ([S25A39] = NULL) AND ([S25A40] = NULL) AND  ([S25A41] = NULL) AND ([S25A42] = NULL) AND ([S25A43] = NULL) AND ([S25A44] = NULLORBLANK) AND ([S25A45] = NULLORBLANK) AND (ALL OCCURRENCES OF ([S25A46] = NULL AND [S25A47] = NULL)) AND ([S25A48] = NULL) AND (ALL OCCURRENCES OF [S25A49] = NULL) AND ([S25A50] = NULLORBLANK) AND ([S25A51] = NULL) AND ([S25A52] = NULL))  RETURN VALIDATION MESSAGE ENDIF 5. IF [CTR194] = NULL RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428110 2. Schematron ID = VR.ATO.CTR.428111 3. Schematron ID = VR.ATO.CTR.428178 4. Schematron ID = VR.ATO.CTR.428179 5. Schematron ID = VR.ATO.CTR.428205 | 1. CMN.ATO.CTR.428110 2. CMN.ATO.CTR.428111 3. CMN.ATO.CTR.428178 4. CMN.ATO.CTR.428317 5. CMN.ATO.GEN.001001 |
| 135 | rvctc4.xx.xx:InternationalDealings.DirectOrIndirectOverseasInterest.Indicator | 1. IF (([CTR195] <> TRUE) AND (COUNT(SCHEDULE = "S25A") = 1)) AND  (([S25A62] > 0) OR ([S25A63] > 0) OR ([S25A64] > 0)) RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR195] = FALSE AND (([CTR156] > 0) OR ([CTR157] > 0) OR ([CTR158] > 0) OR ([CTR159] > 0))   RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR195] = FALSE AND (COUNT(SCHEDULE = "S25A") = 1) AND (([S25A53] > 0) OR ([S25A54] > 0) OR ([S25A55] > 0) OR ([S25A56] > 0) OR ([S25A57] > 0) OR ([S25A58] > 0) OR  ([S25A59] > 0) OR ([S25A60] > 0) OR ([S25A61] > 0) OR ([S25A62] > 0) OR ([S25A63] > 0) OR ([S25A64] > 0) OR  ([S25A65] > 0) OR ([S25A66] > 0) OR ([S25A67] > 0) OR ([S25A68] > 0) OR ([S25A69] > 0) OR ([S25A70] > 0) OR ([S25A71] > 0) OR ([S25A72] > 0) OR ([S25A73] > 0) OR  ([S25A74] > 0) OR ([S25A75] > 0) OR  ([S25A76] <> NULL) OR ([S25A77] <> NULL) OR  ([S25A78] <> NULL) OR ([S25A79] <> NULL) OR  ([S25A80] <> NULL) OR ([S25A81] <> NULL) OR  ([S25A82] <> NULL) OR ([S25A83] <> NULL) OR  ([S25A84] <> NULL)) RETURN VALIDATION MESSAGE ENDIF 4. IF (([CTR49] <> SET("62100","62210","62220","62230","62290") OR [CTR51] <> SET("02", "03")) AND ([CTR49] <> SET("63100","63220")) AND ([CTR49] <> SET("62100","62210","62220","62230","62290","62300","62400","63210","63300","64110","64190","64200") OR [CTR57] + [CTR58] + [CTR59] + [CTR60] + [CTR61] + [CTR63] + [CTR64] + [CTR65] + [CTR66] + [CTR67] + [CTR68] + [CTR70] + [CTR252] + [CTR71] <250000000)) AND  ([CTR195] = TRUE) AND ([CTR53] <> "2") AND ((COUNT(SCHEDULE ="S25A") =0) OR (([S25A53] = NULL) AND ([S25A54] = NULL) AND ([S25A55] = NULL) AND ([S25A56] = NULL) AND ([S25A57] = NULL) AND ([S25A58] = NULL) AND ([S25A59] = NULL) AND ([S25A60] = NULL) AND ([S25A61] = NULL) AND ([S25A62] = NULL) AND ([S25A63] = NULL) AND ([S25A64] = NULL) AND ([S25A65] = NULL) AND ([S25A66] = NULL) AND ([S25A67] = NULL) AND ([S25A68] = NULL) AND ([S25A69] = NULL) AND ([S25A70] = NULL) AND ([S25A71] = NULL) AND ([S25A72] = NULL) AND ([S25A73] = NULL) AND ([S25A74] = NULL) AND ([S25A75] = NULL) AND ([S25A76] = NULL) AND ([S25A77] = NULL) AND ([S25A78] = NULL) AND ([S25A79] = NULL) AND ([S25A80] = NULL) AND ([S25A81] = NULL) AND ([S25A82] = NULL) AND ([S25A83] = NULL) AND ([S25A84] = NULL))) RETURN VALIDATION MESSAGE ENDIF 5. IF [CTR195] = NULL RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428114 2. Schematron ID = VR.ATO.CTR.428115 3. Schematron ID = VR.ATO.CTR.428180 4. Schematron ID = VR.ATO.CTR.428181 5. Schematron ID = VR.ATO.CTR.428206 | 1. CMN.ATO.CTR.428114 2. CMN.ATO.CTR.428312 3. CMN.ATO.CTR.428315 4. CMN.ATO.CTR.428316 5. CMN.ATO.GEN.001001 |
| 136 | bafpo6.xx.xx:Liabilities.ThinCapitalisation.ProvisionsApplied.Indicator | 1. IF (([CTR49] <> SET("62100","62210","62220","62230","62290") OR [CTR51] <> SET("02", "03")) AND ([CTR49] <> SET("63100","63220")) AND ([CTR49] <> SET("62100","62210","62220","62230","62290","62300","62400","63210","63300","64110","64190","64200") OR [CTR57] + [CTR58] + [CTR59] + [CTR60] + [CTR61] + [CTR63] + [CTR64] + [CTR65] + [CTR66] + [CTR67] + [CTR68] + [CTR70] + [CTR252] + [CTR71] <250000000))  AND  ([CTR196] = TRUE) AND ([CTR53] <> "2") AND (COUNT(SCHEDULE = "TCS") = 0) RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR196] = NULL RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428121 2. Schematron ID = VR.ATO.CTR.428207 | 1. CMN.ATO.CTR.428320 2. CMN.ATO.GEN.001001 |
| 137 | rvctc4.xx.xx:InternationalDealings.ForeignSourceIncomeExcessAggregateValue.Indicator | 1. IF [CTR197] = NULL RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428208 | 1. CMN.ATO.GEN.001001 |
| 138 | rvctc4.xx.xx:InternationalDealings.TransactionswithTaxHavenCountries.Indicator | 1. IF [CTR198] = NULL RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428209 | 1. CMN.ATO.GEN.001001 |
| 139 | rvctc1.xx.xx:IncomeTax.TaxableGross.Amount | 1. IF (((([CTR120] <= 0) OR ([CTR120] = NULL)) AND (CTR199 <> 0)) OR  (([CTR120] > 0) AND (CTR:RP:pyde.xx.xx:OrganisationDetails.OrganisationType.Code <> SET("139","163")) AND ([CTR49] <> SET("62230","63100","87900","95599","95510","95591","99010","99020","99030","99040","99050","99060","99070") AND ([CTR247] = NULL) AND ([CTR199] < (([CTR120] \* 0.30) - 1))))) RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR49] = "62230") AND  ((([CTR120] > 0) AND ([CTR120] < 50000) OR  ([CTR120] > 149999)) AND  ([CTR199] <> (([CTR120] \* 0.30) +/- 1) ) ) RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR199] < (([CTR120] \* 0.15) - 1)) AND (CTR:RP:pyde.xx.xx:OrganisationDetails.OrganisationType.Code = "163") RETURN VALIDATION MESSAGE ENDIF 4. IF ([CTR120] > 0) AND ([CTR199] > (([CTR120]\* 0.55) +1)) RETURN VALIDATION MESSAGE ENDIF 5. IF [CTR199] = NULL RETURN VALIDATION MESSAGE ENDIF 6. IF [CTR199] <> NULL AND [CTR199] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428137 2. Schematron ID = VR.ATO.CTR.428138 3. Schematron ID = VR.ATO.CTR.428140 4. Schematron ID = VR.ATO.CTR.428188 5. Schematron ID = VR.ATO.CTR.428210 6. Schematron ID = VR.ATO.CTR.429975 | 1. CMN.ATO.CTR.428137 2. CMN.ATO.CTR.428138 3. CMN.ATO.CTR.428140 4. CMN.ATO.CTR.428188 5. CMN.ATO.GEN.001001 6. CMN.ATO.GEN.400011 |
| 140 | gfati.xx.xx:TaxOffsetClaim.OtherRebatesAndTaxOffsets.Amount | 1. IF ([CTR200] <> NULL) AND ([CTR200] > [CTR199]) RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR200] <> NULL AND [CTR200] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428103 2. Schematron ID = VR.ATO.CTR.429976 | 1. CMN.ATO.CTR.428103 2. CMN.ATO.GEN.400011 |
| 141 | bafpr3.xx.xx:Income.InternationalDealings.TaxOffset.Amount | 1. IF [CTR201] > ([CTR154] + [CTR156] + [CTR157] + [CTR158] + [CTR159])  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR201] <> NULL AND [CTR201] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428169 2. Schematron ID = VR.ATO.CTR.429977 | 1. CMN.ATO.CTR.428314 2. CMN.ATO.GEN.400011 |
| 142 | rvctc1.xx.xx:IncomeTax.Payable.Amount | 1. IF ([CTR203] <> ([CTR199] - ([CTR201]+ [CTR202] + [CTR200]))) RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR203] = NULL RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR203] <> NULL AND [CTR203] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428183 2. Schematron ID = VR.ATO.CTR.428211 3. Schematron ID = VR.ATO.CTR.429979 | 1. CMN.ATO.CTR.428183 2. CMN.ATO.GEN.001001 3. CMN.ATO.GEN.400011 |
| 143 | rvctc4.xx.xx:InternationalDealings.AAMInterestSection102.Amount | 1. IF ([CTR204] <> NULL) AND ([CTR204] > [CTR199]) RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR204] <> NULL AND [CTR204] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428105 2. Schematron ID = VR.ATO.CTR.429980 | 1. CMN.ATO.CTR.428105 2. CMN.ATO.GEN.400011 |
| 144 | rvctc1.xx.xx:IncomeTax.LiabilityInstalmentsTotal.Amount | 1. IF (([CTR53] = SET("1","2")) AND ([CTR205] = NULL)) RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR205] <> NULL AND [CTR205] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428186 2. Schematron ID = VR.ATO.CTR.429981 | 1. CMN.ATO.CTR.428186 2. CMN.ATO.GEN.400011 |
| 145 | bafpr2.xx.xx:Income.Interest.EarlyPaymentCredit.Amount | 1. IF ([CTR206] <> NULL) AND ([CTR206] < 0.50) RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR206] <> NULL AND [CTR206] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428185 2. Schematron ID = VR.ATO.CTR.429855 | 1. CMN.ATO.CTR.428185 2. CMN.ATO.GEN.400011 |
| 146 | ctr.0002.lodge.req.xx.xx:ITPAYGWithholdingDetails (Tuple 0..2) | N/A | N/A | N/A |
| 146.1 | rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.PaymentType.Code | 1. IF (rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.PaymentType.Code <> NULLORBLANK) AND (rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.PaymentType.Code) <> SET("DFRW","DNOABN") RETURN VALIDATION MESSAGE ENDIF  2. IF COUNT (rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.Payment Type.Code = "DFRW") > 1  RETURN VALIDATION MESSAGE ENDIF 3. IF COUNT (rvctc2.xx.xx:Income Tax.PayAsYouGoWithholding.PaymentType.Code = "DNOABN") > 1  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428213 2. Schematron ID = VR.ATO.GEN.428211 3. Schematron ID = VR.ATO.GEN.428212 | 1. CMN.ATO.CTR.428213 2. CMN.ATO.GEN.428211 3. CMN.ATO.GEN.428212 |
| 146.2 | rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.TaxWithheld.Amount | 1. IF (([CTR207] > 0 ) AND ([CTR60] = NULL) AND ([CTR61] = NULL)) AND  ([CTR207] > (([CTR57] \* 0.50) + 1)) RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR207] > 0 ) AND ([CTR57] = NULL) AND ([CTR60] = NULL) AND ([CTR61] = NULL)  RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR208] > 0) AND (((COUNT(SCHEDULE = "NIPSS") = 0) OR (SUM([NIPSS28]) <> [CTR208]))) RETURN VALIDATION ERROR ENDIF 4. IF ([CTR208] > 0) AND ([CTR58] = NULL) RETURN VALIDATION ERROR ENDIF 5. IF (([CTR57] > 0) AND (COUNT(SCHEDULE = "NIPSS") = 0)) OR ([CTR207] < SUM[NIPSS3])  RETURN VALIDATION MESSAGE ENDIF 6. IF rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.TaxWithheld.Amount <> NULL AND rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.TaxWithheld.Amount <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428045 2. Schematron ID = VR.ATO.CTR.428046 3. Schematron ID = VR.ATO.CTR.428101 4. Schematron ID = VR.ATO.CTR.428104 5. Schematron ID = VR.ATO.CTR.428109 6. Schematron ID = VR.ATO.CTR.429982 | 1. CMN.ATO.CTR.428045 2. CMN.ATO.CTR.428046 3. CMN.ATO.CTR.428101 4. CMN.ATO.CTR.428104 5. CMN.ATO.CTR.428109 6. CMN.ATO.GEN.400011 |
| 147 | rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.TaxWithheldFromInvestmentIncomeAndInterest.Amount | 1. IF [CTR209] <> NULL AND [CTR209] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429984 | 1. CMN.ATO.GEN.400011 |
| 148 | rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.CreditForTaxWithheldFromCloselyHeldTrustTFNNotQuoted.Amount | 1. IF [CTR299] <> NULL AND [CTR299] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429849 | 1. CMN.ATO.GEN.400011 |
| 149 | gfagc.xx.xx:TaxConcession.ResearchandDevelopment.CalculatedTaxOffset.Amount | 1. IF ([CTR210] > (([CTR119] \* 0.3) + 1) OR  ([CTR210] < ([CTR119] \* 0.3) - 1)) RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR210] > 0) AND  (([CTR97] = NULL) OR ([CTR119] <= 0) OR  ([CTR105] = NULL)) RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR53] <> "2") AND (COUNT(SCHEDULE = "RDS") = 0) AND ( ([CTR97] <> NULL) OR ([CTR105] <> NULL) OR ([CTR106] <> NULL) OR ([CTR107] <> NULL) OR ([CTR109] <> NULL) OR ([CTR119] <> NULL) OR ([CTR210] <> NULL) )  RETURN VALIDATION MESSAGE ENDIF 4. IF ([CTR53] <> "2") AND (COUNT(SCHEDULE = "RDS") = 1) AND (([CTR97] <> [RDS3]) OR  ([CTR105] <> [RDS54]) OR  ([CTR107] <> [RDS81]) OR  ([CTR119] <> [RDS112]) OR  ([CTR210] <> [RDS113]) OR  ([CTR106] <> [RDS55]) OR  ([CTR109] <> [RDS100]))  RETURN VALIDATION MESSAGE ENDIF 5. IF [CTR210] <> NULL AND [CTR210] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428119 2. Schematron ID = VR.ATO.CTR.428131 3. Schematron ID = VR.ATO.CTR.428132 4. Schematron ID = VR.ATO.CTR.428133 5. Schematron ID = VR.ATO.CTR.429985 | 1. CMN.ATO.CTR.428119 2. CMN.ATO.CTR.428131 3. CMN.ATO.CTR.428132 4. CMN.ATO.CTR.428133 5. CMN.ATO.GEN.400011 |
| 150 | rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.CreditsRefundableOther.Amount | 1. IF ([CTR211] = NULL) AND (([CTR60] > 0) OR ([CTR61] > 0)) RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR211] <> NULL AND [CTR211] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428043 2. Schematron ID = VR.ATO.CTR.429986 | 1. CMN.ATO.CTR.428043 2. CMN.ATO.GEN.400011 |
| 151 | rvctc1.xx.xx:IncomeTax.Total.Amount | 1. IF ([CTR212] <> (ABSVALUE([CTR203] + [CTR204] - ([CTR205] + [CTR206] + [CTR207] + [CTR208] + [CTR209] + [CTR299] + [CTR210] + [CTR211])))) RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR212] = NULL RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR212] <> NULL AND [CTR212] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428184 2. Schematron ID = VR.ATO.CTR.428212 3. Schematron ID = VR.ATO.CTR.429854 | 1. CMN.ATO.CTR.428322 2. CMN.ATO.GEN.001001 3. CMN.ATO.GEN.400011 |
| 152 | declaration2.xx.xx:Declaration (Tuple 0..1) | N/A | N/A | N/A |
| 152.1 | pyin.xx.xx:Declaration.StatementType.Code | 1. IF (INT=NULLORBLANK AND RP:pyin.xx.xx:Declaration.StatementType.Code <> "TrueAndCorrect") OR (INT<>NULLORBLANK AND INT:pyin.xx.xx:Declaration.StatementType.Code <> "TrueAndCorrect" )  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.307001 | 1. CMN.ATO.GEN.307001 |
| 152.2 | pyin.xx.xx:Declaration.StatementAccepted.Indicator | 1. IF (INT=NULLORBLANK AND RP:pyin.xx.xx:Declaration.StatementAccepted.Indicator <> TRUE) OR (INT<>NULLORBLANK AND INT:pyin.xx.xx:Declaration.StatementAccepted.Indicator <> TRUE)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.307002 | 1. CMN.ATO.GEN.307002 |
| 152.3 | pyin.xx.xx:Declaration.Statement.Text | N/A | N/A | N/A |
| 152.4 | pyin.xx.xx:Declaration.Signature.Date | 1. IF (INT=NULLORBLANK AND RP:pyin.xx.xx:Declaration.Signature.Date = NULLORBLANK) OR (INT <> NULLORBLANK AND INT:pyin.xx.xx:Declaration.Signature.Date = NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.307004 | 1. CMN.ATO.GEN.307004 |
| 152.5 | pyin.xx.xx:Declaration.SignatoryIdentifier.Text | 1. IF (INT=NULLORBLANK AND RP:pyin.xx.xx:Declaration.SignatoryIdentifier.Text = NULLORBLANK) OR (INT <> NULLORBLANK AND INT:pyin.xx.xx:Declaration.SignatoryIdentifier.Text = NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.307003 | 1. CMN.ATO.GEN.307003 |
| 152.6 | prsnunstrnm1.xx.xx:PersonUnstructuredName (Tuple 0..1) | N/A | N/A | N/A |
| 152.6.1 | pyde.xx.xx:PersonUnstructuredName.Usage.Code | 1. IF [CTR314] <> NULLORBLANK  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428329 | 1. CMN.ATO.CTR.428329 |
| 152.6.2 | pyde.xx.xx:PersonUnstructuredName.FullName.Text | 1. IF [CTR313] <> NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428328 | 1. CMN.ATO.CTR.428328 |
| 153 | prsnstrcnm3.xx.xx:PersonNameDetails (Tuple 0..1) | N/A | N/A | N/A |
| 153.1 | pyde.xx.xx:PersonNameDetails.PersonNameType.Code | 1. IF (pyde.xx.xx:PersonNameDetails.PersonNameType.Code <> NULLORBLANK) AND (pyde.xx.xx:PersonNameDetails.PersonNameType.Code <> "LGL")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.428221 | 1. CMN.ATO.GEN.428221 |
| 153.2 | pyde.xx.xx:PersonNameDetails.Usage.Code | 1. IF (pyde.xx.xx:PersonNameDetails.Usage.Code <> NULLORBLANK) AND (pyde.xx.xx:PersonNameDetails.Usage.Code <> "DeclarationSignatory")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.428219 | 1. CMN.ATO.GEN.428219 |
| 153.3 | pyde.xx.xx:PersonNameDetails.Currency.Code | 1. IF (pyde.xx.xx:PersonNameDetails.Currency.Code <> NULLORBLANK) AND (pyde.xx.xx:PersonNameDetails.Currency.Code <> "C")  RETURN VALIDATION MESSAGE ENDIF 2. IF COUNT (pyde.xx.xx:PersonNameDetails.Currency.Code = "C") > 1  RETURN VALIDATION MESSAGE END IF | 1. Schematron ID = VR.ATO.GEN.428223 2. Schematron ID = VR.ATO.GEN.428224 | 1. CMN.ATO.GEN.428223 2. CMN.ATO.GEN.428224 |
| 153.4 | pyde.xx.xx:PersonNameDetails.Title.Text | 1. IF (pyde.xx.xx:PersonNameDetails.Title.Text <> NULLORBLANK) AND (pyde.xx.xx:PersonNameDetails.Title.Text <> SET(DOMAIN(TITLE CODES)))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000459 | 1. CMN.ATO.GEN.000459 |
| 153.5 | pyde.xx.xx:PersonNameDetails.NameSuffix.Text | 1. IF (pyde.xx.xx:PersonNameDetails.NameSuffix.Text <> NULLORBLANK) AND (pyde.xx.xx:PersonNameDetails.NameSuffix.Text <> SET(DOMAIN(SUFFIX CODES)))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000458 | 1. CMN.ATO.GEN.000458 |
| 153.6 | pyde.xx.xx:PersonNameDetails.FamilyName.Text | 1. IF [CTR219] = NULLORBLANK RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:PersonNameDetails.FamilyName.Text <> NULLORBLANK) AND (pyde.xx.xx:PersonNameDetails.FamilyName.Text CONTAINS " - ")  RETURN VALIDATION MESSAGE ENDIF 3. IF (pyde.xx.xx:PersonNameDetails.FamilyName.Text <> NULLORBLANK) AND (pyde.xx.xx:PersonNameDetails.FamilyName.Text CONTAINS SET("--","'’"," ") )  RETURN VALIDATION MESSAGE ENDIF 4. IF (pyde.xx.xx:PersonNameDetails.FamilyName.Text = FOUND("Exec for","Rep for","Trustee for"))  RETURN VALIDATION MESSAGE ENDIF 5. IF (pyde.xx.xx:PersonNameDetails.FamilyName.Text = FOUND("MR","MRS","MISS","MS"))  RETURN VALIDATION MESSAGE ENDIF 6. IF (pyde.xx.xx:PersonNameDetails.FamilyName.Text = FOUND(DOMAIN(SUFFIX CODES)))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428226 2. Schematron ID = VR.ATO.GEN.000423 3. Schematron ID = VR.ATO.GEN.000427 4. Schematron ID = VR.ATO.GEN.410200 5. Schematron ID = VR.ATO.GEN.410201 6. Schematron ID = VR.ATO.GEN.428248 | 1. CMN.ATO.GEN.001001 2. CMN.ATO.GEN.000423 3. CMN.ATO.GEN.000427 4. CMN.ATO.GEN.000424 5. CMN.ATO.GEN.000426 6. CMN.ATO.GEN.000422 |
| 153.7 | pyde.xx.xx:PersonNameDetails.GivenName.Text | 1. IF (pyde.xx.xx:PersonNameDetails.GivenName.Text <> NULLORBLANK) AND (pyde.xx.xx:PersonNameDetails.GivenName.Text CONTAINS " - ")  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:PersonNameDetails.GivenName.Text <> NULLORBLANK) AND (pyde.xx.xx:PersonNameDetails.GivenName.Text CONTAINS SET("--","'’"," ") )  RETURN VALIDATION MESSAGE ENDIF 3. IF (pyde.xx.xx:PersonNameDetails.GivenName.Text = FOUND("Exec for","Rep for","Trustee for"))  RETURN VALIDATION MESSAGE ENDIF 4. IF (pyde.xx.xx:PersonNameDetails.GivenName.Text = FOUND("MR","MRS","MISS","MS"))  RETURN VALIDATION MESSAGE ENDIF 5. IF (pyde.xx.xx:PersonNameDetails.GivenName.Text = FOUND(DOMAIN(SUFFIX CODES)))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000434 2. Schematron ID = VR.ATO.GEN.000439 3. Schematron ID = VR.ATO.GEN.410203 4. Schematron ID = VR.ATO.GEN.410204 5. Schematron ID = VR.ATO.GEN.428249 | 1. CMN.ATO.GEN.000434 2. CMN.ATO.GEN.000439 3. CMN.ATO.GEN.000437 4. CMN.ATO.GEN.000438 5. CMN.ATO.GEN.000436 |
| 153.8 | pyde.xx.xx:PersonNameDetails.OtherGivenName.Text | 1. IF ([CTR222] <> NULLORBLANK) AND ([CTR221] = NULLORBLANK) RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:PersonNameDetails.OtherGivenName.Text <> NULLORBLANK) AND (pyde.xx.xx:PersonNameDetails.OtherGivenName.Text CONTAINS " - ")  RETURN VALIDATION MESSAGE ENDIF 3. IF (pyde.xx.xx:PersonNameDetails.OtherGivenName.Text <> NULLORBLANK) AND (pyde.xx.xx:PersonNameDetails.OtherGivenName.Text CONTAINS SET("--","'’"," ") )  RETURN VALIDATION MESSAGE ENDIF 4. IF (pyde.xx.xx:PersonNameDetails.OtherGivenName.Text <> NULLORBLANK) AND (pyde.xx.xx:PersonNameDetails.OtherGivenName.Text DOES NOT CONTAIN SET("A-Z","a-z"))  RETURN VALIDATION MESSAGE ENDIF 5. IF (pyde.xx.xx:PersonNameDetails.OtherGivenName.Text = FOUND("ESQ","II","III","IV","JNR","JP","MHA","MHR","MLA","MLC","MP","QC","SNR"))  RETURN VALIDATION MESSAGE ENDIF 6. IF (pyde.xx.xx:PersonNameDetails.OtherGivenName.Text = FOUND("Exec for","Rep for","Trustee for"))  RETURN VALIDATION MESSAGE ENDIF 7. IF (pyde.xx.xx:PersonNameDetails.OtherGivenName.Text = FOUND("MR","MRS","MISS","MS"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428177 2. Schematron ID = VR.ATO.GEN.000446 3. Schematron ID = VR.ATO.GEN.000451 4. Schematron ID = VR.ATO.GEN.410131 5. Schematron ID = VR.ATO.GEN.410207 6. Schematron ID = VR.ATO.GEN.410208 7. Schematron ID = VR.ATO.GEN.410209 | 1. CMN.ATO.CTR.428177 2. CMN.ATO.GEN.000446 3. CMN.ATO.GEN.000451 4. CMN.ATO.GEN.410131 5. CMN.ATO.GEN.000448 6. CMN.ATO.GEN.000449 7. CMN.ATO.GEN.000450 |
| 154 | phone1.xx.xx:ElectronicContactTelephone (Tuple 0..1) | N/A | N/A | N/A |
| 154.1 | pyde.xx.xx:ElectronicContact.Telephone.Usage.Code | 1. IF ((pyde.xx.xx:ElectronicContact.Telephone.Usage.Code) <> NULLORBLANK) AND ((pyde.xx.xx:ElectronicContact.Telephone.Usage.Code) <> "03") RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000051 | 1. CMN.ATO.GEN.000051 |
| 154.2 | pyde.xx.xx:ElectronicContact.Telephone.ServiceLine.Code | 1. IF (pyde.xx.xx:ElectronicContact.Telephone.ServiceLine.Code <> NULLORBLANK) AND (pyde.xx.xx:ElectronicContact.Telephone.ServiceLine.Code <> SET("01","02","03","09"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.428208 | 1. CMN.ATO.GEN.428208 |
| 154.3 | pyde.xx.xx:ElectronicContact.Telephone.Area.Code | 1. IF CTR:RP:pyde.xx.xx:ElectronicContact.Telephone.Area.Code = NULLORBLANK  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428227 | 1. CMN.ATO.GEN.001001 |
| 154.4 | pyde.xx.xx:ElectronicContact.Telephone.Minimal.Number | 1. IF CTR:RP:pyde.xx.xx:ElectronicContact.Telephone.Minimal.Number = NULLORBLANK  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428228 | 1. CMN.ATO.GEN.001001 |
| 155 | pyin.xx.xx:Report.CompletionHours.Number | 1. IF ([CTR217] <> NULL) AND ([CTR217] <> SET (0-999))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428078 | 1. CMN.ATO.CTR.428078 |
| 156 | bafot.xx.xx:RegulatoryDisclosures.GeneralInformationAboutFinancialStatements.Text | N/A | N/A | N/A |

| **Context - INT** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | pyid.xx.xx:Identifiers.TaxAgentClientReference.Text | 1. IF [CTR213] <> NULLORBLANK AND [CTR213] <> TEXT(12)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429987 | 1. CMN.ATO.GEN.001011 |
| 2 | declaration2.xx.xx:Declaration (Tuple 0..1) | N/A | N/A | N/A |
| 2.1 | pyin.xx.xx:Declaration.StatementType.Code | 1. IF (INT=NULLORBLANK AND RP:pyin.xx.xx:Declaration.StatementType.Code <> "TrueAndCorrect") OR (INT<>NULLORBLANK AND INT:pyin.xx.xx:Declaration.StatementType.Code <> "TrueAndCorrect" )  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.307001 | 1. CMN.ATO.GEN.307001 |
| 2.2 | pyin.xx.xx:Declaration.StatementAccepted.Indicator | 1. IF (INT=NULLORBLANK AND RP:pyin.xx.xx:Declaration.StatementAccepted.Indicator <> TRUE) OR (INT<>NULLORBLANK AND INT:pyin.xx.xx:Declaration.StatementAccepted.Indicator <> TRUE)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.307002 | 1. CMN.ATO.GEN.307002 |
| 2.3 | pyin.xx.xx:Declaration.Statement.Text | N/A | N/A | N/A |
| 2.4 | pyin.xx.xx:Declaration.Signature.Date | 1. IF (INT=NULLORBLANK AND RP:pyin.xx.xx:Declaration.Signature.Date = NULLORBLANK) OR (INT <> NULLORBLANK AND INT:pyin.xx.xx:Declaration.Signature.Date = NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.307004 | 1. CMN.ATO.GEN.307004 |
| 2.5 | pyin.xx.xx:Declaration.SignatoryIdentifier.Text | 1. IF (INT=NULLORBLANK AND RP:pyin.xx.xx:Declaration.SignatoryIdentifier.Text = NULLORBLANK) OR (INT <> NULLORBLANK AND INT:pyin.xx.xx:Declaration.SignatoryIdentifier.Text = NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.307003 | 1. CMN.ATO.GEN.307003 |
| 2.6 | prsnunstrcnm1.xx.xx:PersonUnstructuredName (Tuple 0..1) | N/A | N/A | N/A |
| 2.6.1 | pyde.xx.xx:PersonUnstructuredName.Usage.Code | 1. WHERE IN TUPLE (personunstructuredname1.xx.xx:PersonUnstructuredName) IN TUPLE(declaration2.xx.xx:Declaration) IF pyde.xx.xx:PersonUnstructuredName.Usage.Code <> "DeclarationSignatory"    RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = **VR.ATO.GEN.436279** | 1. CMN.ATO.GEN.436279 |
| 2.6.2 | pyde.xx.xx:PersonUnstructuredName.FullName.Text | N/A | N/A | N/A |
| 3 | prsnunstrcnm1.xx.xx:PersonUnstructuredName (Tuple 0..1) | N/A | N/A | N/A |
| 3.1 | pyde.xx.xx:PersonUnstructuredName.Usage.Code | 1. WHERE IN TUPLE (personunstructuredname1.xx.xx:PersonUnstructuredName) IN TUPLE(declaration2.xx.xx:Declaration) IF pyde.xx.xx:PersonUnstructuredName.Usage.Code <> "DeclarationSignatory"    RETURN VALIDATION MESSAGE ENDIF  2. WHERE IN TUPLE (xbrli\personunstructuredname1.xx.xx:PersonUnstructuredName) IF INT:pyde.xx.xx:PersonUnstructuredName.Usage.Code <> "Contact"    RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = **VR.ATO.GEN.432391** | 1. CMN.ATO.GEN.**432391** |
| 3.2 | pyde.xx.xx:PersonUnstructuredName.FullName.Text | 1. IF ([CTR214] <> NULLORBLANK) AND ([CTR214] CONTAINS " - ")   RETURN VALIDATION MESSAGE ENDIF 2. IF (CONTEXT(INT) <> NULL) AND [CTR214] = NULLORBLANK  RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR214] <> NULLORBLANK AND [CTR214] <> TEXT(200)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428054 2. Schematron ID = VR.ATO.CTR.428225 3. Schematron ID = VR.ATO.CTR.429988 | 1. CMN.ATO.CTR.428054 2. CMN.ATO.GEN.001001 3. CMN.ATO.GEN.001011 |
| 4 | phone1.xx.xx:ElectronicContactTelephone (Tuple 0..1) | N/A | N/A | N/A |
| 4.1 | pyde.xx.xx:ElectronicContact.Telephone.Usage.Code | 1. IF ((pyde.xx.xx:ElectronicContact.Telephone.Usage.Code) <> NULLORBLANK) AND ((pyde.xx.xx:ElectronicContact.Telephone.Usage.Code) <> "03") RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000051 | 1. CMN.ATO.GEN.000051 |
| 4.2 | pyde.xx.xx:ElectronicContact.Telephone.ServiceLine.Code | 1. IF (pyde.xx.xx:ElectronicContact.Telephone.ServiceLine.Code <> NULLORBLANK) AND (pyde.xx.xx:ElectronicContact.Telephone.ServiceLine.Code <> SET("01","02","03","09"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.428208 | 1. CMN.ATO.GEN.428208 |
| 4.3 | pyde.xx.xx:ElectronicContact.Telephone.Area.Code | 1. IF(INT <> NULLORBLANK) AND ([CTR215] = NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428235 | 1. CMN.ATO.GEN.001001 |
| 4.4 | pyde.xx.xx:ElectronicContact.Telephone.Minimal.Number | 1. IF (INT <> NULL) AND [CTR216] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428220 | 1. CMN.ATO.GEN.001001 |
| 5 | pyid.xx.xx:Identifiers.TaxAgentNumber.Identifier | 1. IF ([CTR3] = 11110047)  RETURN VALIDATION MESSAGE ENDIF 2. IF ((pyid.xx.xx:Identifiers.TaxAgentNumber.Identifier) <> NULLORBLANK) AND (TANALGORITHM(pyid.xx.xx:Identifiers.TaxAgentNumber.Identifier) = FALSE) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428014 2. Schematron ID = VR.ATO.GEN.428247 | 1. CMN.ATO.CTR.428014 2. CMN.ATO.GEN.410009 |

| **Context - RP.Y0** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | gfagc.xx.xx:TaxConcession.ImmediateAllowableTaxDeductionLandcareOperationsExpenditureAndDeductionForDeclineInValueOfWaterFacility.Amount | 1. IF [CTR111] <> NULL AND [CTR111] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429908 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.Y0Minus** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | gfagc.xx.xx:TaxConcession.ImmediateAllowableTaxDeductionLandcareOperationsExpenditureAndDeductionForDeclineInValueOfWaterFacility.Amount | 1. IF ([CTR191] <> NULL) AND ([CTR191] <> SET(1-13100))  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR191] <> NULL AND [CTR191] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428077 2. Schematron ID = VR.ATO.CTR.429974 | 1. CMN.ATO.CTR.428077 2. CMN.ATO.GEN.400011 |

| **Context - RP.Y0-1** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | pyid.xx.xx:Identifiers.AustralianRegisteredBodyNumber.Identifier | 1. IF ([CTR13] <> NULLORBLANK) AND ([CTR12] = NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyid.xx.xx:Identifiers.AustralianRegisteredBodyNumber.Identifier <> NULLORBLANK) AND (ARBNALGORITHM (pyid.xx.xx:Identifiers.AustralianRegisteredBodyNumber.Identifier) = FALSE)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428020 2. Schematron ID = VR.ATO.GEN.410105 | 1. CMN.ATO.CTR.428020 2. CMN.ATO.GEN.410105 |
| 2 | pyid.xx.xx:Identifiers.AustralianCompanyNumber.Identifier | 1. IF ([CTR14] <> NULLORBLANK) AND ([CTR12] = NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR14] <> NULLORBLANK) AND ([CTR13] <> NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF 3. IF (pyid.xx.xx:Identifiers.AustralianCompanyNumber.Identifier <> NULLORBLANK) AND (ACNALGORITHM(pyid.xx.xx:Identifiers.AustralianCompanyNumber.Identifier) = FALSE)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428018 2. Schematron ID = VR.ATO.CTR.428021 3. Schematron ID = VR.ATO.GEN.428021 | 1. CMN.ATO.CTR.428018 2. CMN.ATO.CTR.428021 3. CMN.ATO.GEN.428021 |
| 3 | gfati.xx.xx:TaxOffsetClaim.FrankingDeficit.Amount | 1. IF (([CTR200] + ([CTR201] + [CTR202]) > [CTR199]))  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR202] <> NULL AND [CTR202] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428182 2. Schematron ID = VR.ATO.CTR.429978 | 1. CMN.ATO.CTR.428182 2. CMN.ATO.GEN.400011 |

| **Context - RP.TOFA** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.xx.xx:Income.Total.Amount | 1. IF ([CTR252] > 0 OR [CTR254] > 0 OR [CTR255] > 0 OR [CTR256] > 0) AND [CTR310] = NULL AND [CTR311] = NULL AND [CTR260] = NULL AND [CTR290] = NULL  RETURN VALIDATION MESSAGE  ENDIF  2. IF [CTR252] <> NULL AND [CTR252] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428330  2. Schematron ID = VR.ATO.CTR.429995 | 1. CMN.ATO.CTR.428333  2. CMN.ATO.GEN.400011 |
| 2 | bafpr1.xx.xx:Expense.Total.Amount | 1. IF [CTR254] <> NULL AND [CTR254] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429996 | 1. CMN.ATO.GEN.400011 |
| 3 | bafpr1.xx.xx:Income.OtherTotal.Amount | 1. IF ([CTR255] = NULL) AND ([CTR256] = NULL) AND (COUNT(SCHEDULE = "CAS") = 1) AND (([CAS39] > 0 ) OR ([CAS40] > 0)) RETURN VALDIATION MESSAGE ENDIF 2. IF [CTR255] <> NULL AND [CTR255] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428128 2. Schematron ID = VR.ATO.CTR.429997 | 1. CMN.ATO.CTR.428128 2. CMN.ATO.GEN.400011 |
| 4 | bafpr1.xx.xx:Expense.DeductibleOther.Amount | 1. IF [CTR256] <> NULL AND [CTR256] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429998 | 1. CMN.ATO.GEN.400011 |
| 5 | bafpr1.xx.xx:Income.GainsTotal.Amount | 1. IF [CTR310] <> NULL AND [CTR310] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CTR.429845 | 1. CMN.ATO.GEN.400011 |
| 6 | bafpr1.xx.xx:Expense.LossesTotal.Amount | 1. IF [CTR311] <> NULL AND [CTR311] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CTR.429846 | 1. CMN.ATO.GEN.400011 |
| 7 | bafpr1.xx.xx:Income.BalancingAdjustmentTotal.Amount | 1. IF [CTR260] <> NULL AND [CTR260] <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429999 | 1. CMN.ATO.GEN.400011 |
| 8 | bafpr1.xx.xx:Income.FinancialArrangementsUnrealisedGains.Amount | 1. IF [CTR290] <> NULL AND [CTR290] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429850 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.JAus** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr2.xx.xx:Expense.Operating.Lease.Amount | 1. IF [CTR77] <> NULL AND [CTR77] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429879 | 1. CMN.ATO.GEN.400011 |
| 2 | bafpr2.xx.xx:Expense.Operating.Interest.Amount | 1. IF [CTR80] <> NULL AND [CTR80] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429882 | 1. CMN.ATO.GEN.400011 |
| 3 | bafpr2.xx.xx:Expense.Operating.RoyaltiesTotal.Amount | 1. IF [CTR82] <> NULL AND [CTR82] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429884 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.JForeign** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr2.xx.xx:Expense.Operating.Lease.Amount | 1. IF [CTR78] <> NULL AND [CTR78] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429880 | 1. CMN.ATO.GEN.400011 |
| 2 | bafpr2.xx.xx:Expense.Operating.Interest.Amount | 1. IF [CTR81] <> NULL AND [CTR81] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429883 | 1. CMN.ATO.GEN.400011 |
| 3 | bafpr2.xx.xx:Expense.Operating.RoyaltiesTotal.Amount | 1. IF (([CTR83] <= 0) or ([CTR83] = NULL)) AND ((COUNT(SCHEDULE="S25A") >0) AND ([S25A14] > 0))  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR83] <> NULL AND [CTR83] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428189 2. Schematron ID = VR.ATO.CTR.429885 | 1. CMN.ATO.CTR.428189 2. CMN.ATO.GEN.400011 |

| **Context - RP.CTAUST** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | gfagc.xx.xx:TaxConcession.ResearchAndDevelopment.ExcludingExtraIncremental.Amount | 1. IF ([CTR105] = NULL AND [CTR107] > 0) OR ([CTR106] = NULL AND [CTR109] > 0)  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR105] <> NULL AND [CTR105] <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428134 2. Schematron ID = VR.ATO.CTR.429904 | 1. CMN.ATO.CTR.428134 2. CMN.ATO.GEN.400011 |
| 2 | gfagc.xx.xx:TaxConcession.ResearchAndDevelopment.IncludingExtraIncremental.Amount | 1. IF (([CTR107] = NULL AND [CTR108] <> NULLORBLANK)) OR (([CTR109] = NULL AND [CTR110] <> NULLORBLANK))  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR107] <> NULL AND [CTR107] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428120 2. Schematron ID = VR.ATO.CTR.429906 | 1. CMN.ATO.CTR.428120 2. CMN.ATO.GEN.400011 |
| 3 | gfagc.xx.xx:TaxConcession.ResearchAndDevelopment.Group.Code | 1. IF ([CTR108] <> NULLORBLANK) AND ([CTR108] <> "G")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428065 | 1. CMN.ATO.CTR.428065 |

| **Context - RP.CTFGN** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | gfagc.xx.xx:TaxConcession.ResearchAndDevelopment.ExcludingExtraIncremental.Amount | 1. IF [CTR106] <> NULL AND [CTR106] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429905 | 1. CMN.ATO.GEN.400011 |
| 2 | gfagc.xx.xx:TaxConcession.ResearchAndDevelopment.IncludingExtraIncremental.Amount | 1. IF [CTR109] <> NULL AND [CTR109] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429907 | 1. CMN.ATO.GEN.400011 |
| 3 | gfagc.xx.xx:TaxConcession.ResearchAndDevelopment.Group.Code | 1. IF ([CTR110] <> NULLORBLANK) AND ([CTR110] <> "G")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428066 | 1. CMN.ATO.CTR.428066 |

| **Context - RP.CFCLC** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr3.xx.xx:Income.InternationalDealings.Attributed.Amount | 1. IF (([CTR156] <= 0) AND ([CTR157] <= 0) AND ([CTR158] <= 0)) AND  ((COUNT(SCHEDULE = "S25A") = 1) AND ([S25A62] > 0) OR ([S25A63] > 0) OR ([S25A64] > 0))  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR156] <> NULL AND [CTR156] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428113 2. Schematron ID = VR.ATO.CTR.429946 | 1. CMN.ATO.CTR.428113 2. CMN.ATO.GEN.400011 |

| **Context - RP.CFC404** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr3.xx.xx:Income.InternationalDealings.Attributed.Amount | 1. IF [CTR157] <> NULL AND [CTR157] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429947 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.CFCUC** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr3.xx.xx:Income.InternationalDealings.Attributed.Amount | 1. IF (([CTR49] <> SET("62100","62210","62220","62230","62290") OR [CTR51] <> SET("02", "03")) AND ([CTR49] <> SET("63100","63220")) AND ([CTR49] <> SET("62100","62210","62220","62230","62290","62300","62400","63210","63300","64110","64190","64200") OR [CTR57] + [CTR58] + [CTR59] + [CTR60] + [CTR61] + [CTR63] + [CTR64] + [CTR65] + [CTR66] + [CTR67] + [CTR68] + [CTR70] + [CTR252] + [CTR71] <250000000))  AND  (([CTR158] > 0) OR ([CTR157] > 0) OR ([CTR156] > 0)) AND  ([CTR53] <> "2") AND  ((COUNT(SCHEDULE = "S25A") = 0) OR  (([S25A53] <= 0) OR [S25A53] = NULL) AND  ([S25A54] <= 0) OR ([S25A54] = NULL) AND  ([S25A55] <= 0) OR ([S25A55] = NULL) AND  ([S25A56] <= 0) OR ([S25A56] = NULL) AND  ([S25A57] <= 0) OR ([S25A57] = NULL) AND  ([S25A58] <= 0) OR ([S25A58] = NULL))  RETURN VALIDATION MESSAGE ENDIF 2. IF (([CTR49] <> SET("62100","62210","62220","62230","62290") OR [CTR51] <> SET("02", "03")) AND ([CTR49] <> SET("63100","63220")) AND ([CTR49] <> SET("62100","62210","62220","62230","62290","62300","62400","63210","63300","64110","64190","64200") OR [CTR57] + [CTR58] + [CTR59] + [CTR60] + [CTR61] + [CTR63] + [CTR64] + [CTR65] + [CTR66] + [CTR67] + [CTR68] + [CTR70] + [CTR252] + [CTR71] <250000000))  AND  (([CTR158] > 0) OR ([CTR157] > 0) OR ([CTR156] > 0)) AND  ((([CTR53] <> "2") AND (COUNT(SCHEDULE = "S25A") = 0)) OR  ((([S25A62] <= 0) OR ([S25A62] = NULL)) AND  (([S25A63] <= 0) OR ([S25A63] = NULL)) AND  (([S25A64] <= 0) OR ([S25A64] = NULL))))  RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR158] <> NULL AND [CTR158] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428116 2. Schematron ID = VR.ATO.CTR.428117 3. Schematron ID = VR.ATO.CTR.429948 | 1. CMN.ATO.CTR.428318 2. CMN.ATO.CTR.428319 3. CMN.ATO.GEN.400011 |

| **Context - RP.CMPLY** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr3.xx.xx:Income.Insurance.Taxable.Amount | 1. IF [CTR49] <> SET("63100","62400") AND ([CTR179] <> NULL OR [CTR180] <> NULL OR [CTR181] <> NULL OR [CTR182] <> NULL OR [CTR183] <> NULL) RETURN VALIDATION MESSAGE END IF 2. IF [CTR49] = "63100" AND ([CTR179] = NULL OR [CTR180] = NULL OR [CTR181] = NULL OR [CTR182] = NULL OR [CTR183] = NULL)  RETURN VALIDATION MESSAGE END IF 3. IF [CTR179] <> NULL AND [CTR179] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428086 2. Schematron ID = VR.ATO.CTR.428091 3. Schematron ID = VR.ATO.CTR.429962 | 1. CMN.ATO.CTR.428086 2. CMN.ATO.CTR.428091 3. CMN.ATO.GEN.400011 |
| 2 | bafpr1.xx.xx:Income.CapitalGainsNet.Amount | 1. IF [CTR180] <> NULL AND [CTR180] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429963 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.ORD** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.xx.xx:Income.CapitalGainsNet.Amount | 1. IF [CTR181] <> NULL AND [CTR181] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429964 | 1. CMN.ATO.GEN.400011 |

| **Context - RPI.Opening** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpo7.xx.xx:Assets.Inventories.Total.Amount | 1. IF [CTR123] <> NULL AND [CTR123] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429919 | 1. CMN.ATO.GEN.400011 |

| **Context - RPI.Closing** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpo7.xx.xx:Assets.Inventories.Total.Amount | 1. IF [CTR125] <> NULL AND [CTR125] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429921 | 1. CMN.ATO.GEN.400011 |
| 2 | bafpo7.xx.xx:Assets.Inventories.ValuationMethod.Code | 1. IF ([CTR126] <> NULLORBLANK) AND ([CTR126] <> SET("C","M","R"))  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR126] <> NULLORBLANK) AND ([CTR125] = NULL)  RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR126] = NULLORBLANK) AND ([CTR125] >0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428067 2. Schematron ID = VR.ATO.CTR.428150 3. Schematron ID = VR.ATO.CTR.428151 | 1. CMN.ATO.CTR.428067 2. CMN.ATO.CTR.428150 3. CMN.ATO.CTR.428151 |
| 3 | bafpo1.xx.xx:Assets.TradeandReceivablesOther.Amount | 1. IF ([CTR129] < [CTR128]) RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR128] <> NULL AND [CTR128] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428152 2. Schematron ID = VR.ATO.CTR.429922 | 1. CMN.ATO.CTR.428152 2. CMN.ATO.GEN.400011 |
| 4 | bafpo1.xx.xx:Assets.CurrentTotal.Amount | 1. IF ([CTR130]<[CTR129]) RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR129] <> NULL AND [CTR129] <> MONETARY(U,12,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428153 2. Schematron ID = VR.ATO.CTR.429851 | 1. CMN.ATO.CTR.428153 2. CMN.ATO.GEN.400011 |
| 5 | bafpo1.xx.xx:Assets.Total.Amount | 1. IF [CTR130] <> NULL AND [CTR130] <> MONETARY(U,12,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429923 | 1. CMN.ATO.GEN.400011 |
| 6 | bafpo1.xx.xx:Liabilities.NonCurrentTradeAndOtherPayables.Amount | 1. IF ([CTR131] <> NULL) AND ([CTR132] < [CTR131])  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR131] <> NULL AND [CTR131] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428155 2. Schematron ID = VR.ATO.CTR.429924 | 1. CMN.ATO.CTR.428155 2. CMN.ATO.GEN.400011 |
| 7 | bafpo1.xx.xx:Liabilities.CurrentTotal.Amount | 1. IF ([CTR132] <> NULL) AND ([CTR133] < [CTR132])  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR132] <> NULL AND [CTR132] <> MONETARY(U,12,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428156 2. Schematron ID = VR.ATO.CTR.429925 | 1. CMN.ATO.CTR.428156 2. CMN.ATO.GEN.400011 |
| 8 | bafpo1.xx.xx:Liabilities.Total.Amount | 1. IF [CTR133] <> NULL AND [CTR133] <> MONETARY(U,12,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429926 | 1. CMN.ATO.GEN.400011 |

* + 1. CTR.LODGE Response – Message
       1. Discoverable Taxonomy Set References

No XBRL instance will be returned.

* + - 1. Standard Business Document Header Content

##### The WIG provides the specification of the SBDH. The following table specifies the message specific data element values or any variations to the WIG.

| **Attribute Name** | **Instructions/Rules** |
| --- | --- |
| sbdm:Message.Type.Text | 1. Mandatory – Value must be “ctr.0002.lodge.response” |
| sbdm:Lodgement.Receipt.Identifier | 1. N/A – Will not be provided |
| sbdm:Lodgement.Receipt.Datetime | 1. Optional – Will be provided for successful lodgements |

* + - 1. Standard Business Document Body Content

##### No XBRL instance will be returned.

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 the software developer.

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 extract from a message content table which illustrates the sequence numbering and multi-levelling required 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, if being used, the use of XML attributes such as IsVisible.

**Rule Implementation**: This column informs the software developer how the rules specified in the Instructions/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 link-bases. Typically rules implemented via XBRL do not need to be specified within the MIG. Only those rules that are considered to provide necessary information to the software developer 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 the 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 un-harmonised, 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 rule’s corresponding message code to make this clear to the software developer. The following table summarises 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 messages will be allocated an SBR message code using the above mentioned code format. The software developer will 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 – Tax Office Structured English

The validation and mapping transformation rules are expressed in structured English. The following table defines terms and characters used throughout these rules.

| **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 Rule Alias Definitions

| **Alias** | **Fully Defined XBRL element** |
| --- | --- |
| CAS39 | CAS:RP:bafpr1.xx.xx:Income.HedgingGains.Amount |
| CAS40 | CAS:RP:bafpr1.xx.xx:Expense.HedgingLosses.Amount |
|  |  |
| CGLS34 | CGLS:RP.TOT:rvctc3.xx.xx:Capital.Losses.CarriedForward.Net.Amount |
|  |  |
| CGTS7 | CGTS:RP.ANA.MD:rvctc3.xx.xx:CapitalGainsTax.SharesAndUnitsInUnitTrusts.Amount |
| CGTS10 | CGTS:RP.ANA.MD:rvctc3.xx.xx:CapitalGainsTax.RealEstate.Amount |
| CGTS13 | CGTS:RP.ANA.MD:rvctc3.xx.xx:CapitalGainsTax.AssetsOrEvents.Amount |
| CGTS16 | CGTS:RP.ANA.MD:rvctc3.xx.xx:CapitalGainsTax.Collectables.Amount |
| CGTS19 | CGTS:RP.AA.MD:rvctc3.xx.xx:CapitalGainsTax.SharesAndUnitsInUnitTrusts.Amount |
| CGTS22 | CGTS:RP.AA.MD:rvctc3.xx.xx:CapitalGainsTax.RealEstate.Amount |
| CGTS25 | CGTS:RP.AA.MD:rvctc3.xx.xx:CapitalGainsTax.AssetsOrEvents.Amount |
| CGTS59 | CGTS:RP.MI:bafpr1.xx.xx:Income.CapitalGainsNet.Amount |
| CGTS60 | CGTS:RP.MD:bafpr1.xx.xx:Income.CapitalGainsNet.Amount |
| CGTS61 | CGTS:RP.MO:bafpr1.xx.xx:Income.CapitalGainsNet.Amount |
| CGTS82 | CGTS:RP.AA.MD:rvctc3.xx.xx:CapitalGainsTax.ForestryManagedInvestmentSchemeInterest.Amount |
| CGTS85 | CGTS:RP.ANA.MD:rvctc3.xx.xx:CapitalGainsTax.ForestryManagedInvestmentSchemeInterest.Amount |
| CGTS88 | CGTS:RP.ANA.MD:rvctc3.xx.xx:CapitalGainsTax.HedgingFinancialArrangements.Amount |
|  |  |
| CTR3 | CTR:INT:Identifiers.TaxAgentNumber.Identifier |
| CTR6 | CTR:RP:Report.Statement.Summary.PaymentRefundOrNil.Code |
| CTR10 | CTR:RP:OrganisationDetails.OrganisationActivityStatus.Code |
| CTR11 | CTR:RP:Identifiers.AustralianBusinessNumber.Identifier |
| CTR12 | CTR:RP:OrganisationNameDetails.OrganisationalName.Text WHERE ((TUPLE ELEMENT EXPLICIT pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code = "MN") AND (TUPLE ELEMENT EXPLICIT pyde.xx.xx:OrganisationNameDetails.Currency.Code = "P")) IN TUPLE(orgname2.xx.xx:OrganisationNameDetails) |
| CTR13 | CTR:RP.Y0-1:Identifiers.AustralianRegisteredBodyNumber.Identifier |
| CTR14 | CTR:RP.Y0-1:Identifiers.AustralianCompanyNumber.Identifier |
| CTR42 | CTR:RP:Lodgment.FinalReturn.Indicator |
| CTR43 | CTR:RP:OrganisationNameDetails.OrganisationalName.Text WHERE ((TUPLE ELEMENT EXPLICIT pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code = "MN") AND (TUPLE ELEMENT EXPLICIT pyde.xx.xx:OrganisationNameDetails.Currency.Code = "C")) IN TUPLE(orgname2.xx.xx:OrganisationNameDetails) IN TUPLE(ctr.0002.lodge.req.xx.xx::UltimateHoldingCompany) |
| CTR44 | CTR:RP:Identifiers.AustralianBusinessNumber.Identifier IN TUPLE(ctr.0002.lodge.req.xx.xx::UltimateHoldingCompany) |
| CTR45 | CTR:RP:Residency.TaxPurposesCountry.Code IN TUPLE(ctr.0002.lodge.req.xx.xx::UltimateHoldingCompany) |
| CTR46 | CTR:RP:OrganisationNameDetails.OrganisationalName.Text WHERE ((TUPLE ELEMENT EXPLICIT pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code = "MN") AND (TUPLE ELEMENT EXPLICIT pyde.xx.xx:OrganisationNameDetails.Currency.Code = "C")) IN TUPLE(orgname2.xx.xx:OrganisationNameDetails) IN TUPLE(ctr.0002.lodge.req.xx.xx::ImmediateHoldingCompany) |
| CTR47 | CTR:RP:Identifiers.AustralianBusinessNumber.Identifier IN TUPLE(ctr.0002.lodge.req.xx.xx::ImmediateHoldingCompany) |
| CTR48 | CTR:RP:OrganisationDetails.MainIncomeActivity.Description |
| CTR49 | CTR:RP:OrganisationDetails.OrganisationIndustry2006Extended.Code |
| CTR50 | CTR:RP:Equity.ContributedEquity.NonAustralianShareholding.Percent |
| CTR51 | CTR:RP:Residency.TaxPurposesOrganisationStatus.Code |
| CTR52 | CTR:RP:OrganisationDetails.OrganisationType.Code |
| CTR53 | CTR:RP:OrganisationDetails.TaxConsolidationStatus.Code |
| CTR54 | CTR:RP:pyde.xx.xx:OrganisationDetails.ActivityEvent.Code |
| CTR55 | CTR:RP:Elections.InterposedEntityElectionStatus.Year |
| CTR56 | CTR:RP:Elections.InterposedEntityElectionOrRevocation.Code |
| CTR57 | CTR:RP:Remuneration.PaymentToForeignResidentGross.Amount |
| CTR58 | CTR:RP:Remuneration.ABNNotQuotedPaymentGross.Amount |
| CTR59 | CTR:RP:Income.SaleOfGoodsAndServices.Other.Amount |
| CTR60 | CTR:RP:Income.PartnershipDistributionGross.Amount |
| CTR61 | CTR:RP:Income.TrustDistributionGross.Amount IN TUPLE(ctr.0002.lodge.req.xx.xx:TrustDistributionIncome) |
| CTR62 | CTR:RP:OrganisationDetails.OrganisationType.Code IN TUPLE(ctr.0002.lodge.req.xx.xx:TrustDistributionIncome) |
| CTR63 | CTR:RP:Income.ForestryManagedInvestmentScheme.Amount |
| CTR64 | CTR:RP:Income.Interest.Gross.Amount |
| CTR65 | CTR:RP:Income.RentLeasingHiringGross.Amount |
| CTR66 | CTR:RP:Income.DividendsTotal.Amount |
| CTR67 | CTR:RP:Remuneration.FringeBenefits.EmployeeContribution.Amount |
| CTR68 | CTR:RP:GovernmentFunding.GovernmentIndustryPaymentsAssessable.Amount |
| CTR69 | CTR:RP:GovernmentFunding.GovernmentIndustryPaymentsIncludesFuel.Indicator |
| CTR70 | CTR:RP:Income.AssetRevaluationsUnrealisedGains.Amount |
| CTR71 | CTR:RP:Income.OtherGross.Amount |
| CTR72 | CTR:RP:Expense.ForeignResidentWithholding.Amount |
| CTR73 | CTR:RP:Expense.Operating.CostOfSales.Amount |
| CTR74 | CTR:RP:Remuneration.WagesAndSalaries.ContractorandConsultantPayments.Amount |
| CTR75 | CTR:RP:SuperannuationContribution.EmployerContributions.Amount |
| CTR76 | CTR:RP:Expense.Operating.BadDebts.Amount |
| CTR77 | CTR:RP.JAus:Expense.Operating.Lease.Amount |
| CTR78 | CTR:RP.JForeign:Expense.Operating.Lease.Amount |
| CTR79 | CTR:RP:Expense.Operating.Rent.Amount |
| CTR80 | CTR:RP.JAus:Expense.Operating.Interest.Amount |
| CTR81 | CTR:RP.JForeign:Expense.Operating.Interest.Amount |
| CTR82 | CTR:RP.JAus:Expense.Operating.RoyaltiesTotal.Amount |
| CTR83 | CTR:RP.JForeign:Expense.Operating.RoyaltiesTotal.Amount |
| CTR84 | CTR:RP:Expense.DepreciationandAmortisation.Amount |
| CTR85 | CTR:RP:Expense.Operating.MotorVehicle.Amount |
| CTR86 | CTR:RP:Expense.Operating.RepairsAndMaintenance.Amount |
| CTR87 | CTR:RP:Expense.AssetRevaluationsUnrealisedLosses.Amount |
| CTR88 | CTR:RP:Expense.Other.Amount |
| CTR89 | CTR:RP:CapitalGainsTax.Event.Indicator |
| CTR90 | CTR:RP:CapitalGainsTax.ForestryManagedInvestmentScheme.Indicator |
| CTR91 | CTR:RP:Income.CapitalGainsNet.Amount |
| CTR92 | CTR:RP:Expense.NonDeductibleExemptIncome.Amount |
| CTR93 | CTR:RP:IncomeTax.FrankingCredits.ReceivedFromAustralianCompanies.Amount |
| CTR94 | CTR:RP:IncomeTax.FrankingCredits.ReceivedFromNewZealandCompanies.Amount |
| CTR95 | CTR:RP:Income.AssessableOther.Amount |
| CTR96 | CTR:RP:Expense.NonDeductible.Amount |
| CTR97 | CTR:RP:TaxConcession.ResearchandDevelopment.WriteBackOfAccountingExpenditure.Amount |
| CTR98 | CTR:RP:Expense.FlowOnDividendDeduction.Amount |
| CTR99 | CTR:RP:Expense.DepreciationAllowableDeduction.Amount |
| CTR100 | CTR:RP:Expense.ForestryManagedInvestmentSchemeDeduction.Amount |
| CTR101 | CTR:RP:Expense.CapitalExpenditureImmediateDeduction.Amount |
| CTR102 | CTR:RP:Expense.ProjectPoolAllowableDeduction.Amount |
| CTR103 | CTR:RP:Expense.CapitalWorksDeduction.Amount |
| CTR104 | CTR:RP:Expense.CapitalExpenditureSpecifiedAllowableDeduction.Amount |
| CTR105 | CTR:RP.CTAUST:TaxConcession.ResearchAndDevelopment.ExcludingExtraIncremental.Amount |
| CTR106 | CTR:RP.CTFGN:TaxConcession.ResearchAndDevelopment.ExcludingExtraIncremental.Amount |
| CTR107 | CTR:RP.CTAUST:TaxConcession.ResearchAndDevelopment.IncludingExtraIncremental.Amount |
| CTR108 | CTR:RP.CTAUST:TaxConcession.ResearchAndDevelopment.Group.Code |
| CTR109 | CTR:RP.CTFGN:TaxConcession.ResearchAndDevelopment.IncludingExtraIncremental.Amount |
| CTR110 | CTR:RP.CTFGN:TaxConcession.ResearchAndDevelopment.Group.Code |
| CTR111 | CTR:RP.Y0:TaxConcession.ImmediateAllowableTaxDeductionLandcareOperationsExpenditureAndDeductionForDeclineInValueOfWaterFacility.Amount |
| CTR112 | CTR:RP:Expense.EnvironmentalProtectionDeduction.Amount |
| CTR113 | CTR:RP:TaxConcession.OffshoreBankingUnitAdjustment.Amount |
| CTR114 | CTR:RP:Income.Exempt.Amount |
| CTR115 | CTR:RP:Income.NotincludedInAssessableOther.Amount |
| CTR116 | CTR:RP:Expense.DeductibleOther.Amount |
| CTR117 | CTR:RP:IncomeTax.Deduction.TaxLossesDeducted.Amount |
| CTR118 | CTR:RP:IncomeTax.TaxLossesTransferredIn.Amount |
| CTR119 | CTR:RP:TaxConcession.ResearchandDevelopment.TaxOffsetEligible.Amount |
| CTR120 | CTR:RP:Income.Taxable.Amount |
| CTR121 | CTR:RP:TaxRate.Designation.Rate WHERE (TUPLE ELEMENT EXPLICIT rvctc3.xx.xx:TaxRate.Type.Code = "CurrencyTranslation") IN TUPLE(taxrate1.xx.xx:TaxRate) |
| CTR123 | CTR:RPI.Opening:Assets.Inventories.Total.Amount |
| CTR124 | CTR:RP:Expense.Purchases.AndOtherCosts.Amount |
| CTR125 | CTR:RPI.Closing:Assets.Inventories.Total.Amount |
| CTR126 | CTR:RPI.Closing:Assets.Inventories.ValuationMethod.Code |
| CTR127 | CTR:RP:Elections.TradingStock.Indicator |
| CTR128 | CTR:RPI.Closing:Assets.TradeandReceivablesOther.Amount |
| CTR129 | CTR:RPI.Closing:Assets.CurrentTotal.Amount |
| CTR130 | CTR:RPI.Closing:Assets.Total.Amount |
| CTR131 | CTR:RPI.Closing:Liabilities.NonCurrentTradeAndOtherPayables.Amount |
| CTR132 | CTR:RPI.Closing:Liabilities.CurrentTotal.Amount |
| CTR133 | CTR:RPI.Closing:Liabilities.Total.Amount |
| CTR134 | CTR:RP:Liabilities.DebtTotal.Amount |
| CTR135 | CTR:RP:Liabilities.CommercialDebtForgiveness.Amount |
| CTR136 | CTR:RP:Equity.ShareholderFunds.Amount |
| CTR137 | CTR:RP:Equity.Dividends.FrankedPaid.Amount |
| CTR138 | CTR:RP:Equity.Dividends.UnfrankedPaid.Amount |
| CTR139 | CTR:RP:Equity.Dividends.FrankingAccountBalance.Amount |
| CTR140 | CTR:RP:InternationalDealings.ConduitForeignIncomeBalance.Amount |
| CTR141 | CTR:RP:InternationalDealings.ConduitForeignIncomeDistributed.Amount |
| CTR142 | CTR:RP:IncomeTax.FrankingCredits.ExcessFrankingOffsets.Amount |
| CTR143 | CTR:RP:Equity.Dividends.UnfrankedNonPortfolioAccountBalance.Amount |
| CTR144 | CTR:RP:Equity.Dividends.UnfrankedNonPortfolioAccountBalance.Indicator |
| CTR145 | CTR:RP:Assets.LoansAndReceivables.RelatedParties.Amount |
| CTR146 | CTR:RP:Assets.LoansAndReceivablesAction.Code |
| CTR147 | CTR:RP:Expense.DepreciatingAssets.IntangibleFirstDeducted.Amount |
| CTR148 | CTR:RP:Expense.DepreciatingAssets.OtherFirstDeducted.Amount |
| CTR149 | CTR:RP:Assets.DepreciatingAssets.IntangibleTerminationValue.Amount |
| CTR150 | CTR:RP:Assets.DepreciatingAssets.OtherTerminationValue.Amount |
| CTR151 | CTR:RP:Remuneration.WagesAndSalaries.Total.Amount |
| CTR152 | CTR:RP:Remuneration.WagesAndSalariesAction.Code |
| CTR153 | CTR:RP:Remuneration.PaymentToRelatedPartiesGross.Amount |
| CTR154 | CTR:RP:Income.InternationalDealings.Net.Amount |
| CTR155 | CTR:RP:InternationalDealings.TaxSparedForeignTaxOffset.Amount |
| CTR156 | CTR:RP.CFCLC:Income.InternationalDealings.Attributed.Amount |
| CTR157 | CTR:RP.CFC404:Income.InternationalDealings.Attributed.Amount |
| CTR158 | CTR:RP.CFCUC:Income.InternationalDealings.Attributed.Amount |
| CTR159 | CTR:RP:InternationalDealings.TransferorTrustAttributedForeignIncome.Amount |
| CTR162 | CTR:RP:Expense.Interest.NonResidentExemptPaid.Amount |
| CTR163 | CTR:RP:Expense.Interest.FinancialInstitutionExemptPaid.Amount |
| CTR164 | CTR:RP:InternationalDealings.DoubleTaxAgreementFinancialInstitutionsWithholdingExemptionCountry.Code |
| CTR165 | CTR:RP:TaxConcession.ForestryManagedInvestmentSchemeProductOrPrivateRuling.Code IN TUPLE(ctr.0002.lodge.req.xx.xx:ForestryManagedInvestmentSchemeRulingInformation) |
| CTR166 | CTR:RP:TaxConcession.ForestryManagedInvestmentSchemeProductOrPrivateRuling.Number IN TUPLE(ctr.0002.lodge.req.xx.xx:ForestryManagedInvestmentSchemeRulingInformation) |
| CTR167 | CTR:RP:TaxConcession.ForestryManagedInvestmentSchemeProductOrPrivateRuling.Year IN TUPLE(ctr.0002.lodge.req.xx.xx:ForestryManagedInvestmentSchemeRulingInformation) |
| CTR168 | CTR:RP:Expense.DepreciatingAssets.SmallBusinessEntityLowCost.Amount |
| CTR169 | CTR:RP:Expense.DepreciatingAssets.SmallBusinessEntityGeneralPool.Amount |
| CTR170 | CTR:RP:Expense.DepreciatingAssets.SmallBusinessEntityLongLifePool.Amount |
| CTR171 | CTR:RP:Income.Total.Amount IN TUPLE(ctr.0002.lodge.req.xx.xx:EntrepreneursTaxOffset) |
| CTR172 | CTR:RP:Income.Net.Amount IN TUPLE(ctr.0002.lodge.req.xx.xx:EntrepreneursTaxOffset) |
| CTR173 | CTR:RP:TaxOffsetClaim.SmallBusinessEntityIncomeNet.Code IN TUPLE(ctr.0002.lodge.req.xx.xx:EntrepreneursTaxOffset) |
| CTR174 | CTR:RP:TaxOffsetClaim.Entrepreneurs.Amount IN TUPLE(ctr.0002.lodge.req.xx.xx:EntrepreneursTaxOffset) |
| CTR175 | CTR:RP:Tax.Losses.CarriedForward.Total.Amount |
| CTR176 | CTR:RP:Capital.Losses.CarriedForward.Net.Amount |
| CTR177 | CTR:RP:IncomeTax.PersonalServicesIncome.IndividualResultsTestSatisfied.Indicator |
| CTR178 | CTR:RP:Income.NonMembers.Percent |
| CTR179 | CTR:RP.CMPLY:Income.Insurance.Taxable.Amount |
| CTR180 | CTR:RP.CMPLY:Income.CapitalGainsNet.Amount |
| CTR181 | CTR:RP.ORD:Income.CapitalGainsNet.Amount |
| CTR182 | CTR:RP:Income.Insurance.Taxable.Amount |
| CTR183 | CTR:RP:Income.Insurance.FeesAndCharges.Amount |
| CTR184 | CTR:RP:Income.PooledDevelopmentFundsSmallToMediumEnterprises.Amount |
| CTR185 | CTR:RP:Income.PooledDevelopmentFundsUnregulatedInvestment.Amount |
| CTR186 | CTR:RP:Income.RetirementSavingsAccountGross.Amount |
| CTR187 | CTR:RP:Income.RetirementSavingsAccountAssessableContributions.Amount |
| CTR188 | CTR:RP:Expense.RetirementSavingsAccountsDeductionTotal.Amount |
| CTR189 | CTR:RP:Income.RetirementSavingsAccountsExempt.Amount |
| CTR190 | CTR:RP:Income.RetirementSavingsAccountsTaxableNet.Amount |
| CTR191 | CTR:RP.Y0Minus:TaxConcession.ImmediateAllowableTaxDeductionLandcareOperationsExpenditureAndDeductionForDeclineInValueOfWaterFacility.Amount |
| CTR193 | CTR:RP:InternationalDealings.RelatedPartiesTransactions.Indicator |
| CTR194 | CTR:RP:InternationalDealings.RelatedPartiesTransactionsExcessAggregateValue.Indicator |
| CTR195 | CTR:RP:InternationalDealings.DirectOrIndirectOverseasInterest.Indicator |
| CTR196 | CTR:RP:Liabilities.ThinCapitalisation.ProvisionsApplied.Indicator |
| CTR197 | CTR:RP:InternationalDealings.ForeignSourceIncomeExcessAggregateValue.Indicator |
| CTR198 | CTR:RP:InternationalDealings.TransactionswithTaxHavenCountries.Indicator |
| CTR199 | CTR:RP:IncomeTax.TaxableGross.Amount |
| CTR200 | CTR:RP:TaxOffsetClaim.OtherRebatesAndTaxOffsets.Amount |
| CTR201 | CTR:RP:Income.InternationalDealings.TaxOffset.Amount |
| CTR202 | CTR:RP.Y0-1:TaxOffsetClaim.FrankingDeficit.Amount |
| CTR203 | CTR:RP:IncomeTax.Payable.Amount |
| CTR204 | CTR:RP:InternationalDealings.AAMInterestSection102.Amount |
| CTR205 | CTR:RP:IncomeTax.LiabilityInstalmentsTotal.Amount |
| CTR206 | CTR:RP:Income.Interest.EarlyPaymentCredit.Amount |
| CTR207 | CTR:RP:IncomeTax.PayAsYouGoWithholding.TaxWithheld.Amount WHERE (TUPLE ELEMENT EXPLICIT rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.PaymentType.Code = "DFRW") IN TUPLE(ctr.0002.lodge.req.xx.xx:ITPAYGWithholdingDetails) |
| CTR208 | CTR:RP:IncomeTax.PayAsYouGoWithholding.TaxWithheld.Amount WHERE (TUPLE ELEMENT EXPLICIT rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.PaymentType.Code = "DNOABN") IN TUPLE(ctr.0002.lodge.req.xx.xx:ITPAYGWithholdingDetails) |
| CTR209 | CTR:RP:IncomeTax.PayAsYouGoWithholding.TaxWithheldFromInvestmentIncomeAndInterest.Amount |
| CTR210 | CTR:RP:TaxConcession.ResearchandDevelopment.CalculatedTaxOffset.Amount |
| CTR211 | CTR:RP:IncomeTax.PayAsYouGoWithholding.CreditsRefundableOther.Amount |
| CTR212 | CTR:RP:IncomeTax.Total.Amount |
| CTR213 | CTR:INT:Identifiers.TaxAgentClientReference.Text |
| CTR214 | CTR:INT:PersonUnstructuredName.FullName.Text WHERE (TUPLE ELEMENT EXPLICIT pyde.xx.xx:PersonUnstructuredName.Usage.Code = "Contact") IN TUPLE(prsnunstrcnm1.xx.xx:PersonUnstructuredName) |
| CTR215 | CTR:INT:ElectronicContact.Telephone.Area.Code WHERE (TUPLE ELEMENT EXPLICIT pyde.xx.xx:ElectronicContact.Telephone.Usage.Code = "03") IN TUPLE(phone1.xx.xx:ElectronicContactTelephone) |
| CTR216 | CTR:INT:ElectronicContact.Telephone.Minimal.Number WHERE (TUPLE ELEMENT EXPLICIT pyde.xx.xx:ElectronicContact.Telephone.Usage.Code = "03") IN TUPLE(phone1.xx.xx:ElectronicContactTelephone) |
| CTR217 | CTR:RP:Report.CompletionHours.Number |
| CTR219 | CTR:RP:PersonNameDetails.FamilyName.Text WHERE ((TUPLE ELEMENT EXPLICIT pyde.xx.xx:PersonNameDetails.PersonNameType.Code = "LGL") AND (TUPLE ELEMENT EXPLICIT pyde.xx.xx:PersonNameDetails.Usage.Code = "DeclarationSignatory")) IN TUPLE(prsnstrcnm3.xx.xx:PersonNameDetails) |
| CTR221 | CTR:RP:PersonNameDetails.GivenName.Text WHERE ((TUPLE ELEMENT EXPLICIT pyde.xx.xx:PersonNameDetails.PersonNameType.Code = "LGL") AND (TUPLE ELEMENT EXPLICIT pyde.xx.xx:PersonNameDetails.Usage.Code = "DeclarationSignatory")) IN TUPLE(prsnstrcnm3.xx.xx:PersonNameDetails) |
| CTR222 | CTR:RP:PersonNameDetails.OtherGivenName.Text WHERE ((TUPLE ELEMENT EXPLICIT pyde.xx.xx:PersonNameDetails.PersonNameType.Code = "LGL") AND (TUPLE ELEMENT EXPLICIT pyde.xx.xx:PersonNameDetails.Usage.Code = "DeclarationSignatory")) IN TUPLE(prsnstrcnm3.xx.xx:PersonNameDetails) |
| CTR244 | CTR:RP:Miscellaneous.FunctionalCurrency.Code |
| CTR245 | CTR:RP:TaxConcession.SmallBusinessAndGeneralBusinessTaxBreak.Amount |
| CTR246 | CTR:RP:TaxOffsetClaim.NationalRentalAffordabilitySchemeEntitlement.Amount |
| CTR247 | CTR:RP:Income.FirstHomeSaverAccountCredited.Amount |
| CTR248 | CTR:RP:Expense.FirstHomeSaverAccountFeesAndCharges.Amount |
| CTR249 | CTR:RP:Income.FirstHomeSaverAccountCreditedNet.Amount |
| CTR252 | CTR:RP.TOFA:Income.Total.Amount |
| CTR253 | CTR:RP:IncomeTax.FinancialArrangementRelatedGainLossOrBalancingAdjustmentsSubjectToTOFARules.Indicator |
| CTR254 | CTR:RP.TOFA:Expense.Total.Amount |
| CTR255 | CTR:RP.TOFA:Income.OtherTotal.Amount |
| CTR256 | CTR:RP.TOFA:Expense.DeductibleOther.Amount |
| CTR260 | CTR:RP.TOFA:Income.BalancingAdjustmentTotal.Amount |
| CTR290 | CTR:RP.TOFA:Income.FinancialArrangementsUnrealisedGains.Amount |
| CTR299 | CTR:RP:IncomeTax.PayAsYouGoWithholding.CreditForTaxWithheldFromCloselyHeldTrustTFNNotQuoted.Amount |
| CTR308 | CTR:RP:Income.RetirementSavingsAccountTFNNotQuotedContributionsIncome.Amount |
| CTR309 | CTR:RP:IncomeTax.RetirementSavingsAccountTFNNotQuotedContributionsIncomeTaxPayable.Amount |
| CTR310 | CTR:RP.TOFA:Income.GainsTotal.Amount |
| CTR311 | CTR:RP.TOFA:Expense.LossesTotal.Amount |
| CTR313 | CTR:RP:PersonUnstructuredName.FullName.Text IN TUPLE(prsnunstrnm1.xx.xx:PersonUnstructuredName) IN TUPLE(declaration2.xx.xx:Declaration) |
| CTR314 | CTR:RP:PersonUnstructuredName.Usage.Code IN TUPLE(prsnunstrnm1.xx.xx:PersonUnstructuredName) IN TUPLE(declaration2.xx.xx:Declaration) |
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| IEE82 | IEE:RP:rvctc3.xx.xx:Elections.Revocation.Year |
| IEE116 | IEE:RP:rvctc3.xx.xx:Elections.InterposedEntityElectionOrRevocation.Code |
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| LS15 | LS:RP.Y0:rvctc3.xx.xx:Tax.Losses.CarriedForward.ContinuityOfMajorityOwnershipTestPassed.Indicator |
| LS16 | LS:RP.Y0-1:rvctc3.xx.xx:Tax.Losses.CarriedForward.ContinuityOfMajorityOwnershipTestPassed.Indicator |
| LS17 | LS:RP.Y0-2:rvctc3.xx.xx:Tax.Losses.CarriedForward.ContinuityOfMajorityOwnershipTestPassed.Indicator |
| LS18 | LS:RP.Y0-3:rvctc3.xx.xx:Tax.Losses.CarriedForward.ContinuityOfMajorityOwnershipTestPassed.Indicator |
| LS19 | LS:RP.Y0-4:rvctc3.xx.xx:Tax.Losses.CarriedForward.ContinuityOfMajorityOwnershipTestPassed.Indicator |
| LS50 | LS:RP.ALL:rvctc3.xx.xx:Tax.Losses.CarriedForward.Total.Amount |
| LS52 | LS:RP.ALL:rvctc3.xx.xx:Capital.Losses.CarriedForward.Net.Amount |
| LS53 | LS:RP.Y0-5+:rvctc3.xx.xx:Tax.Losses.CarriedForward.ContinuityOfMajorityOwnershipTestPassed.Indicator |
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| NIPSS3 | NIPSS:RP:rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.TaxWithheld.Amount WHERE (TUPLE ELEMENT EXPLICIT rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.PaymentType.Code = "DFRW") IN TUPLE(nipss.0001.lodge.req.xx.xx:PAYGWithholding) IN TUPLE(nipss.0001.lodge.req.xx.xx:Payer) |
| NIPSS4 | NIPSS:RP:lrla.xx.xx:Remuneration.PaymentToForeignResidentGross.Amount IN TUPLE(nipss.0001.lodge.req.xx.xx:Payer) |
| NIPSS9 | NIPSS:RP:lrla.xx.xx:Remuneration.ABNNotQuotedPaymentGross.Amount IN TUPLE(nipss.0001.lodge.req.xx.xx:Payer) |
| NIPSS28 | NIPSS:RP:rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.TaxWithheld.Amount WHERE (TUPLE ELEMENT EXPLICIT rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.PaymentType.Code = "DNOABN") IN TUPLE(nipss.0001.lodge.req.xx.xx:PAYGWithholding) IN TUPLE(nipss.0001.lodge.req.xx.xx:Payer) |
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| RDS3 | RDS:RP:bafpr3.xx.xx:Expense.ResearchAndDevelopment.ResearchAndDevelopmentAccountingExpenditureAddBack.Amount |
| RDS54 | RDS:RP.CTAUSC:gfagc.xx.xx:TaxConcession.ResearchAndDevelopment.ExcludingExtraIncremental.Amount |
| RDS55 | RDS:RP.CTFGN:gfagc.xx.xx:TaxConcession.ResearchAndDevelopment.ExcludingExtraIncremental.Amount |
| RDS81 | RDS:RP.CTAUS:gfagc.xx.xx:TaxConcession.ResearchAndDevelopment.ExtraIncremental.Amount |
| RDS100 | RDS:RP.CTFGN:gfagc.xx.xx:TaxConcession.ResearchAndDevelopment.ExtraIncremental.Amount |
| RDS112 | RDS:RP:gfagc.xx.xx:TaxConcession.ResearchAndDevelopment.TaxOffsetEligible.Amount |
| RDS113 | RDS:RP:gfagc.xx.xx:TaxConcession.ResearchAndDevelopment.CalculatedTaxOffset.Amount |
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| S25A5 | S25A:RP:OrganisationDetails.OrganisationIndustry2006Extended.Code IN TUPLE(s25a.0002.lodge.req.xx.xx:InternationalDealingsBusinessActivity ) |
| S25A6 | S25A:RP:Miscellaneous.InternationalDealingMainBusinessActivityCarriedOutWithInternationalRelatedPartyExcludingLoan.Amount IN TUPLE(s25a.0002.lodge.req.xx.xx:InternationalDealingsBusinessActivity ) |
| S25A7 | S25A:RP:OrganisationDetails.InternationalRelatedPartyCountry.Code WHERE (TUPLE ELEMENT EXPLICIT pyin.xx.xx:Report.ItemOrder.Number = "1") IN TUPLE(s25a.0002.lodge.req.xx.xx:ForeignLocations ) IN TUPLE(s25a.0002.lodge.req.xx.xx:InternationalDealingsBusinessActivity ) |
| S25A8 | S25A:RP:OrganisationDetails.InternationalRelatedPartyCountry.Code WHERE (TUPLE ELEMENT EXPLICIT pyin.xx.xx:Report.ItemOrder.Number = "2") IN TUPLE(s25a.0002.lodge.req.xx.xx:ForeignLocations ) IN TUPLE(s25a.0002.lodge.req.xx.xx:InternationalDealingsBusinessActivity ) |
| S25A9 | S25A:RP:OrganisationDetails.InternationalRelatedPartyCountry.Code WHERE (TUPLE ELEMENT EXPLICIT pyin.xx.xx:Report.ItemOrder.Number = "3") IN TUPLE(s25a.0002.lodge.req.xx.xx:ForeignLocations ) IN TUPLE(s25a.0002.lodge.req.xx.xx:InternationalDealingsBusinessActivity ) |
| S25A10 | S25A:RP:Expense.TangiblePropertyStockInTradeAndRawMaterials.Amount |
| S25A11 | S25A:RP:Income.TangiblePropertyStockInTradeAndRawMaterials.Amount |
| S25A12 | S25A:RP:Expense.TangiblePropertyOther.Amount |
| S25A13 | S25A:RP:Income.TangiblePropertyOther.Amount |
| S25A14 | S25A:RP:Expense.Royalties.Amount |
| S25A15 | S25A:RP:Income.Royalties.Amount |
| S25A16 | S25A:RP:Expense.RentOtherThanRoyalties.Amount |
| S25A17 | S25A:RP:Income.RentOtherThanRoyalties.Amount |
| S25A18 | S25A:RP:Expense.IntangiblePropertyOther.Amount |
| S25A19 | S25A:RP:Income.IntangiblePropertyOther.Amount |
| S25A20 | S25A:RP:Expense.ServicesManagementFinancialAdministrativeMarketingAndTraining.Amount |
| S25A21 | S25A:RP:Income.ServicesManagementFinancialAdministrativeMarketingAndTraining.Amount |
| S25A22 | S25A:RP:Expense.ServicesTechnicalAndConstruction.Amount |
| S25A23 | S25A:RP:Income.ServicesTechnicalAndConstruction.Amount |
| S25A24 | S25A:RP:Expense.ServicesResearchAndDevelopment.Amount |
| S25A25 | S25A:RP:Income.ServicesResearchAndDevelopment.Amount |
| S25A26 | S25A:RP:Expense.ServicesOther.Amount |
| S25A27 | S25A:RP:Income.ServicesOther.Amount |
| S25A28 | S25A:RP:Expense.InterestAndDiscounts.Amount |
| S25A29 | S25A:RP:Income.InterestAndDiscounts.Amount |
| S25A30 | S25A:RP:Expense.Insurance.Amount |
| S25A31 | S25A:RP:Income.Insurance.Amount |
| S25A32 | S25A:RP:Expense.OtherPayments.Amount |
| S25A33 | S25A:RP:Income.OtherPayments.Amount |
| S25A34 | S25A:RP.Opening:Liabilities.InterestBearingLoans.Amount |
| S25A35 | S25A:RP.Closing:Liabilities.InterestBearingLoans.Amount |
| S25A36 | S25A:RP.Opening:Assets.InterestBearingLoanReceivable.Amount |
| S25A37 | S25A:RP.Closing:Assets.InterestBearingLoanReceivable.Amount |
| S25A38 | S25A:RP.Opening:Liabilities.InterestFreeLoans.Amount |
| S25A39 | S25A:RP.Closing:Liabilities.InterestFreeLoans.Amount |
| S25A40 | S25A:RP.Opening:Assets.LoansAndReceivablesInterestFree.Amount |
| S25A41 | S25A:RP.Closing:Assets.LoansAndReceivablesInterestFree.Amount |
| S25A42 | S25A:RP:Miscellaneous.ReceivedOrProvidedServicesPropertyProcessesRightsOrObligationsForNonMonetaryConsideration.Indicator |
| S25A43 | S25A:RP:Miscellaneous.ProvidedServicesPropertyProcessesRightsOrObligationsForNonMonetaryConsideration.Indicator |
| S25A44 | S25A:RP:Miscellaneous.IncomeAndExpenseItemsStepOneAndTwoOfTaxationRulingPercentageBracket.Code |
| S25A45 | S25A:RP:Miscellaneous.IncomeAndExpenseItemsStepThreeTaxationOfRulingPercentageBracket.Code |
| S25A46 | S25A:RP:Miscellaneous.ArmsLengthPricingMethod.Code IN TUPLE(s25a.0002.lodge.req.xx.xx:ArmsLengthPricingMethod ) |
| S25A47 | S25A:RP:Miscellaneous.RevenueAndExpensesPercentageBracketDollarValue.Code IN TUPLE(s25a.0002.lodge.req.xx.xx:ArmsLengthPricingMethod ) |
| S25A48 | S25A:RP:Miscellaneous.CapitalNature.Indicator |
| S25A49 | S25A:RP:Miscellaneous.AcquisitionsAndDisposalsPricingMethod.Code IN TUPLE(s25a.0002.lodge.req.xx.xx:AcquisitionsAndDisposalsPricingMethods ) |
| S25A50 | S25A:RP:Miscellaneous.CapitalNaturePercentageBracketDollarValue.Code |
| S25A51 | S25A:RP:Miscellaneous.NonResidentParticipationInCapitalManagementOrControlOfReportingParty.Indicator |
| S25A52 | S25A:RP:Miscellaneous.NumberofRelatedParties.Count |
| S25A53 | S25A:RP.Opening.CFCLC:Miscellaneous.DirectOrIndirectInterestInControlledForeignCompaniesAndControlledForeignTrusts.Count |
| S25A54 | S25A:RP.Closing.CFCLC:Miscellaneous.DirectOrIndirectInterestInControlledForeignCompaniesAndControlledForeignTrusts.Count |
| S25A55 | S25A:RP.Opening.CFC404:Miscellaneous.DirectOrIndirectInterestInControlledForeignCompaniesAndControlledForeignTrusts.Count |
| S25A56 | S25A:RP.Closing.CFC404:Miscellaneous.DirectOrIndirectInterestInControlledForeignCompaniesAndControlledForeignTrusts.Count |
| S25A57 | S25A:RP.Opening.CFCUC:Miscellaneous.DirectOrIndirectInterestInControlledForeignCompaniesAndControlledForeignTrusts.Count |
| S25A58 | S25A:RP.Closing.CFCUC:Miscellaneous.DirectOrIndirectInterestInControlledForeignCompaniesAndControlledForeignTrusts.Count |
| S25A59 | S25A:RP.CFCLC:Income.ControlledForeignCompaniesAndControlledForeignTrustsAttributableIncome.Amount |
| S25A60 | S25A:RP.CFC404:Income.ControlledForeignCompaniesAndControlledForeignTrustsAttributableIncome.Amount |
| S25A61 | S25A:RP.CFCUC:Income.ControlledForeignCompaniesAndControlledForeignTrustsAttributableIncome.Amount |
| S25A62 | S25A:RP.All:Income.ControlledForeignCompaniesAndControlledForeignTrustsAttributableIncome.Amount |
| S25A63 | S25A:RP:Income.ControlledForeignCompaniesandControlledForeignTrustsWhereChangeOfResidenceOccurredAttributableIncomeTotal.Amount |
| S25A64 | S25A:RP:Income.ControlledForeignCompaniesandControlledForeignTrustsInterposedAustralianEntitiesAttributableIncomeTotal.Amount |
| S25A65 | S25A:RP.CFCLC:Income.ForeignBranchProfitsOfAustralianCompaniesNonAssessableNonExemptIncome.Amount |
| S25A66 | S25A:RP.s404AndUnlisted:Income.ForeignBranchProfitsOfAustralianCompaniesNonAssessableNonExemptIncome.Amount |
| S25A67 | S25A:RP.CFCLC:Income.PaidOutOfAttributedControlledForeignCompanyIncomeNonAssessableNonExemptIncome.Amount |
| S25A68 | S25A:RP.CFC404:Income.PaidOutOfAttributedControlledForeignCompanyIncomeNonAssessableNonExemptIncome.Amount |
| S25A69 | S25A:RP.CFCUC:Income.PaidOutOfAttributedControlledForeignCompanyIncomeNonAssessableNonExemptIncome.Amount |
| S25A70 | S25A:RP.CFCLC:Income.NonPortfolioDividendFromForeignCountryNonAssessableNonExemptIncome.Amount |
| S25A71 | S25A:RP.CFC404:Income.NonPortfolioDividendFromForeignCountryNonAssessableNonExemptIncome.Amount |
| S25A72 | S25A:RP.CFCUC:Income.NonPortfolioDividendFromForeignCountryNonAssessableNonExemptIncome.Amount |
| S25A73 | S25A:RP:Income.PaidOutOfAttributedForeignInvestmentFundNonAssessableNonExemptIncome.Amount |
| S25A74 | S25A:RP:IncomeTax.ActiveForeignBusinessCapitalGainsReduction.Amount |
| S25A75 | S25A:RP:IncomeTax.ActiveForeignBusinessCapitalLossesReduction.Amount |
| S25A76 | S25A:RP:Miscellaneous.AccumulatedProfitsTransferredFromControlledForeignCompanyOrControlledForeignTrustOfUnlistedCountryToRelatedEntityInListedCountry.Indicator |
| S25A77 | S25A:RP:Miscellaneous.AccumulatedLossesTransferredFromControlledForeignCompanyOrControlledForeignTrustOfUnlistedCountryToRelatedEntityInListedCountry.Indicator |
| S25A78 | S25A:RP:Miscellaneous.PaidUpCapitalTransferredFromControlledForeignCompanyOrControlledForeignTrustOfUnlistedCountryToRelatedEntityInListedCountry.Indicator |
| S25A79 | S25A:RP:Miscellaneous.OtherAssetsAndReservesTransferredFromControlledForeignCompanyOrControlledForeignTrustOfUnlistedCountryToRelatedEntityInListedCountry.Indicator |
| S25A80 | S25A:RP:Miscellaneous.TransferOfPropertyOrServicesToNonResidentTrustEstate.Indicator |
| S25A81 | S25A:RP:Miscellaneous.BeneficiaryOfNonResidentTrustEstate.Indicator |
| S25A82 | S25A:RP:Miscellaneous.InterestInOrEntitlementToAcquireInterestInNonResidentTrustEstate.Indicator |
| S25A83 | S25A:RP:Miscellaneous.TransferBeneficiaryOrInterestInDiscretionaryNonResidentTrustEstate.Indicator |
| S25A84 | S25A:RP:Miscellaneous.AbilityToDirectlyOrIndirectlyControlOrDirectANonResidentTrust.Indicator |

Appendix D – Domain Definitions

The following Domains are referenced in rules within this document.

**DOMAIN(ANZSIC Codes)**

The domain of valid ANZSIC codes is defined in the SBR Definitional Taxonomy for the element pyde.xx.xx:OrganisationDetails.OrganisationIndustry2006Extended.Code.

**DOMAIN(Location Codes)**

The domain of valid Location codes is defined in the SBR Definitional Taxonomy for the element pyde.xx.xx:Residency.Tax Purposes Country.Code

**DOMAIN(Foreign currency codes)**

The valid Foreign currency codes are a subset of the enumerated values in the SBR Definitional Taxonomy. The subset is as per the table below.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Code** | **Code** | **Code** | **Code** | **Code** | **Code** | **Code** |
| AED | CHE | GMD | LAK | NZD | SRD | XCD |
|  | CHF | GNF | LBP | OMR |  | XOF |
| AFN | CHW | GTQ | LKR | OTH | STD | XPF |
| ALL | CLF | GWP | LRD | PAB | SVC | YER |
| AMD | CLP | GYD | LSL | PEN | SYP |  |
| ANG | CNY | HKD | LTL | PGK | SZL | ZAR |
| AOA | COP | HNL | LVL | PHP | THB | ZMK |
| ARS | COU | HRK | LYD | PKR | TJS |  |
| AUD | CRC | HTG | MAD | PLN |  | ZWR |
| AWG | CUP | HUF | MDL | PYG | TMT |  |
|  | CVE | IDR | MGA | QAR | TND |  |
| AZN |  | ILS | MKD |  | TOP |  |
| BAM | CZK |  | MMK | RON |  |  |
| BBD | DJF | INR | MNT | RSD | TRY |  |
| BDT | DKK | IQD | MOP | RUB | TTD |  |
| BGN | DOP | IRR | MRO |  |  |  |
| BHD | DZD | ISK |  | RWF | TWD |  |
| BIF | EEK |  | MUR | SAR | TZS |  |
| BMD | EGP | JMD | MVR | SBD | UAH |  |
| BND | ERN | JOD | MWK | SCR | UGX |  |
| BOB | ETB | JPY | MXN |  | USD |  |
| BOV | EUR | KES | MXV | SDG | UYI |  |
| BRL | FJD | KGS | MYR | SEK | UYU |  |
| BSD | FKP | KHR |  | SGD | UZS |  |
| BTN | GBP | KMF | MZN | SHP |  |  |
| BWP | GEL | KPW | NAD |  | VEF |  |
| BYR |  | KRW | NGN |  | VND |  |
| BZD |  | KWD | NIO | SLL | VUV |  |
| CAD | GHS | KYD | NOK | SOS | WST |  |
| CDF | GIP | KZT | NPR |  | XAF |  |

**DOMAIN(TITLE CODES)**

| **Code** | **Title** | **Code** | **Title** |
| --- | --- | --- | --- |
| 2LT | Second Lieutenant | LBDR | Lance Bombardier |
| AB | Able Seaman | LCPL | Lance Corporal |
| ABBOT | Abbot | LORD | Lord |
| AC | Airman/Aircraftman | LS | Leading Seaman |
| ACM | Air Chief Marshal | LT | Lieutenant |
| ADM | Admiral | LT CMDR | Lieutenant Commander |
| AIR CDRE | Air Commodore | LT COL | Lieutenant Colonel |
| ALDERMAN | Alderman | LT GEN | Lieutenant General |
| AM | Air Marshal | MADAM | Madam |
| ARCHBISHOP | Archbishop | MAJ | Major |
| ARCHDEACON | Archdeacon | MAJ GEN | Major General |
| ASSOC PROF | Associate Professor | MASTER | Master |
| AVM | Air Vice Marshal | MATRON | Matron |
| BARON | Baron | MAYOR | Mayor |
| BARONESS | Baroness | MAYORESS | Mayoress |
| BISHOP | Bishop | MIDN | Midshipman |
| BR | Brother | MISS | Miss |
| BRIG | Brigadier | MON | Monsignor |
| CANON | Canon | MOST REV | Most Reverend |
| CAPT | Captain | MR | Mr |
| CARDINAL | Cardinal | MRS | Mrs |
| CDRE | Commodore | MS | Ms |
| CDT | Cadet | PASTOR | Pastor |
| CHAP | Chaplain | PATRIARCH | Patriarch |
| CMDR | Commander | PLT OFF | Pilot Officer |
| CMM | Commissioner | PO | Petty Officer |
| COL | Colonel | PRIOR | Prior |
| CONST | Constable | PROF | Professor |
| COUNT | Count | PTE | Private |
| COUNTESS | Countess | RABBI | Rabbi |
| CPL | Corporal | RADM | Rear Admiral |
| CPO | Chief Petty Officer | RECTOR | Rector |
| DAME | Dame | REV | Reverend |
| DEACON | Deacon | RF | Representative for |
| DEACONESS | Deaconess | RT HON | Right Honourable |
| DEAN | Dean | RT REV | Right Reverend |
| DEPUTY SUPT | Deputy Superintendent | RT REV BISHOP | Right Reverend Bishop |
| DR | Doctor | RT REV MON | Right Reverend Monsignor |
| DUCHESS | Duchess | SBLT | Sub Lieutenant |
| DUKE | Duke | SEN | Senator |
| EARL | Earl | SGT | Sergeant |
| EF | Executor for | SIR | Sir |
| FLGOFF | Flying Officer | SMN | Seaman |
| FLT LT | Flight Lieutenant | SNR CONST | Senior Constable |
| FR | Father | SQN LDR | Squadron Leader |
| FSGT | Flight Sergeant | SR | Sister |
| GEN | General | SSGT | Staff Sergeant |
| GNR | Gunner | SUPR | Superintendent |
| GP CAPT | Group Captain | SWAMI | Swami |
| HON | Honourable | TF | Trustee for |
| HON JUDGE | Honourable Judge | VADM | Vice Admiral |
| HON JUST | Honourable Justice | VERY REV | Very Reverend |
| HRH | His/Her Royal Highness | VICAR | Vicar |
| INSP | Inspector | VISCOUNT | Viscount |
| JUDGE | Judge | WG CDR | Wing Commander |
| JUST | Justice | WO | Warrant Officer |
| LAC | Leading Aircraftman | WO1 | Warrant Officer Class 1 |
| LACW | Leading Aircraftwoman | WO2 | Warrant Officer Class 2 |
| LADY | Lady |  |  |

**DOMAIN(SUFFIX CODES)**

|  |  |
| --- | --- |
| **Code** | **Suffix** |
| ESQ | Esquire |
| II | The Second |
| III | The Third |
| IV | The Fourth |
| JNR | Junior |
| JP | Justice of the Peace |
| MHA | Member House of Assembly |
| MHR | Member House of Representatives |
| MLA | Member Legislative Assembly |
| MLC | Member Legislative Council |
| MP | Member of Parliament |
| QC | Queens Council |
| SNR | Senior |