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| Standard Business Reporting  Australian Taxation Office –  Capital Gains Tax Schedule 2012 (cgts.0002)  Release Notes  Program name: Standard Business Reporting  Date: 19 April 2012  Production Release – suitable for use | | | |
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| This document and its attachments are **Unclassified** |  | | |
|  | For further information or questions, contact the SBR Service Desk at [SBRServiceDesk@sbr.gov.au](mailto:SBRServiceDesk@sbr.gov.au) or call 1300 488 231. International callers may use +61-2-6216 5577 | | |

VERSION CONTROL

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| --- | --- | --- |
| Version | Release date | Description of changes |
| 1.0 | 19/04/2012 | Initial release |

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| ENDORSEMENT  APPROVAL |  |  |
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1. Introduction
   1. Purpose

The purpose of this document is to advise software developers of changes to the Standard Business Reporting (SBR) Capital Gains Tax Schedule web service for 2012, provided by the Australian Tax Office (ATO).

* 1. Audience and Scope

This document contains a summary of changes to the cgts.0002 web service for 2012. It is provided as a supplement to the Capital Gains Tax Schedule 2012 Message Implementation Guide Version 1.0*.*

This document has been prepared for software developers who have previously consumed the cgts.0001 web service.

* 1. References

|  |  |  |
| --- | --- | --- |
| **Ref** | **Document Link** | **Document description** |
|  | The SBR Message Implementation Guide (MIG) for Capital Gains Tax Schedule 2012 (cgts.0002) document can be downloaded at  <https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/ato> (requires login) | Contains the necessary business and technical information to support software developers in the implementation of the Tax Office’s SBR Capital Gains Tax Schedule reporting service. |

* 1. Purpose of Release

This new release of the cgts.0002 web service implements regulatory and ATO business changes for the 2012 tax time cycle. It also brings the cgts.0002 web service up to date with ATO standards for implementing SBR message services including the use of the XBRL Validator (SBR SDK XBRL API).

* 1. Summary of impacts on software developers

There are changes to the message structure for cgts.0002 for 2012.

Software developers who have already certified their software products for cgts.0001 will be required to re-certify their products for cgts.0002.

New Schematron and Conformance Suite for cgts.0002 have been created incorporating the changes to the taxonomy, validation rules and error response messages described in this release note.

1. Notes on This Release
   1. XBRL Validator (sbr sdk xbrl api)

An XBRL Validator has been implemented for the 2012 Capital Gains Tax Schedule (cgts.0002) web service to ensure messages contain only valid XBRL reports. The same XBRL Validator is available to software developers using the SBR SDK.

Validation Rules which are redundant due to the implementation of the XBRL validator have not been removed from cgts.0002 as a result of this change.

Please see the Capital Gains Tax Schedule 2012 Message Implementation Guide Version 1.0 for more details on the XBRL Validator.

* 1. Tax Time 2012 Change Overview (Business Cases)

The following Tax Time 2012 business cases have resulted in the change to the 2012 Capital Gains Tax Schedule (cgts.0002) message.

|  |  |
| --- | --- |
| **Business case ID** | **Description** |
| BC 2012-001 | Streamline and improve the capital gains tax treatment of earnout agreements. |

1. Message Structure Changes

There are changes to the message structure for cgts.0002 for 2012.

* 1. Added Elements

|  |  |  |
| --- | --- | --- |
| **Alias** | **Full XBRL Path** | **Reason** |
| CGTS105 | CGTS:RP:rvctc3.02.07:CapitalGainsTax.EarnoutArrangementParty.Code IN TUPLE(cgts.0002.lodge.req.02.01:EarnoutArrangements) | BC 2012-001 - Streamline and improve the capital gains tax treatment of earnout agreements |
| CGTS106 | CGTS:RP:rvctc3.02.06:CapitalGainsTax.EarnoutArrangementYearTotal.Count IN TUPLE(cgts.0002.lodge.req.02.01:EarnoutArrangements) |
| CGTS107 | CGTS:RP:rvctc3.02.06:CapitalGainsTax.EarnoutArrangementApplicableYear.Number IN TUPLE(cgts.0002.lodge.req.02.01:EarnoutArrangements) |
| CGTS108 | CGTS:RP:rvctc3.02.06:CapitalGainsTax.EarnoutArrangementEstimatedCapitalProceedsTotal.Amount IN TUPLE(cgts.0002.lodge.req.02.01:EarnoutArrangements) |
| CGTS109 | CGTS:RP:rvctc3.02.06:CapitalGainsTax.CapitalGainsorLossesOnEarnoutArrangementNet.Amount IN TUPLE(cgts.0002.lodge.req.02.01:EarnoutArrangements) |

* 1. Removed Elements

None

* 1. Updated Elements

None

1. Changes to Validation Rules

There are changes to the validation rules for cgts.0002 for 2012.

* 1. Added validation Rules

|  |  |
| --- | --- |
| **Schematron ID** | **Reason for Change** |
| VR.ATO.CGTS.402124 | BC 2012-001 - Streamline and improve the capital gains tax treatment of earnout agreements |
| VR.ATO.CGTS.402125 |
| VR.ATO.CGTS.402126 |
| VR.ATO.CGTS.402127 |
| VR.ATO.CGTS.402132 |
| VR.ATO.CGTS.402128 |
| VR.ATO.CGTS.402129 |

* 1. Removed validation Rules

None

* 1. Updated validation Rules

None

1. Changes to Error Response Messages

There are changes to the error response messages for cgts.0002 for 2012.

SBR messages can be downloaded from the SBR Developer site at https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/.

* 1. Added Error Response Messages

|  |  |
| --- | --- |
| **Error code ID** | **Reason for Change** |
| CMN.ATO.CGTS.402124 | BC 2012-001 - Streamline and improve the capital gains tax treatment of earnout agreements |
| CMN.ATO.CGTS.402125 |
| CMN.ATO.CGTS.402126 |
| CMN.ATO.CGTS.402127 |
| CMN.ATO.CGTS.402132 |
| CMN.ATO.CGTS.402128 |
| CMN.ATO.CGTS.402129 |

* 1. Removed Error Response Messages

None

* 1. Updated Error Response Messages

None