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| Standard Business Reporting  Australian Taxation Office – International Dealings Schedule (ids.0001)  Message Implementation Guide  Program name: Standard Business Reporting  Date: 10 April 2014  ***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

|  |  |  |
| --- | --- | --- |
| Version | Release date | Description of changes |
| 0.1 | 21/08/2012 | Initial DRAFT release |
| 0.2 | 08/10/2012 | Second DRAFT release  SWS1047 – Modified validation rule VR.ATO.IDS.440216  The following format rules have been removed and replace with the above modified format rule: VR.ATO.IDS.440222, VR.ATO.IDS.440223, VR.ATO.IDS.440227, VR.ATO.IDS.440228, VR.ATO.IDS.440232, VR.ATO.IDS.440233, VR.ATO.IDS.440237, VR.ATO.IDS.440238, VR.ATO.IDS.440242, VR.ATO.IDS.440243, VR.ATO.IDS.440247, VR.ATO.IDS.440248, VR.ATO.IDS.440252, VR.ATO.IDS.440253, VR.ATO.IDS.440257, VR.ATO.IDS.440258, VR.ATO.IDS.440262, VR.ATO.IDS.440264, VR.ATO.IDS.440266, VR.ATO.IDS.440273 and VR.ATO.IDS.440277  SWS1049 – Modified validation rule VR.ATO.IDS.440219  The following format rules have been removed and replace with the above modified format rule: VR.ATO.IDS.440225, VR.ATO.IDS.440230, VR.ATO.IDS.440235, VR.ATO.IDS.440240, VR.ATO.IDS.440245, VR.ATO.IDS.440250, VR.ATO.IDS.440255, VR.ATO.IDS.440260, VR.ATO.IDS.440265, VR.ATO.IDS.440269 and VR.ATO.IDS.440275  SWS1050 – Modified validation rule VR.ATO.IDS.440062 and VR.ATO.IDS.440065 has been removed and replace with the above modified format rule.  SWS1051 – Modified validation rule VR.ATO.IDS.440063 and VR.ATO.IDS.440066 has been removed and replace with the above modified format rule.  SWS1052 – Modified validation rule VR.ATO.IDS.440050 The following format rules have been removed and replace with the above modified format rule: VR.ATO.IDS.440051, VR.ATO.IDS.440085 and VR.ATO.IDS.440089  SWS1053 – Modified validation rule VR.ATO.IDS.440048 The following format rules have been removed and replace with the above modified format rule: VR.ATO.IDS.440049, VR.ATO.IDS.440084 and VR.ATO.IDS.440088  SWS1054 – Modified validation rule VR.ATO.IDS.440040 and VR.ATO.IDS.440043 has been removed and replace with the above modified format rule.  SWS1055 – Modified validation rule VR.ATO.IDS.440041 and VR.ATO.IDS.440044 has been removed and replace with the above modified format rule.  SWS1056 – Modified validation rule VR.ATO.IDS.440108 The following format rules have been removed and replace with the above modified format rule: VR.ATO.IDS.440109 and VR.ATO.IDS.440110  SWS1057 – Modified validation rule VR.ATO.IDS.440118 The following format rules have been removed and replace with the above modified format rule: VR.ATO.IDS.440119 and VR.ATO.IDS.440120  SWS1058 – Modified validation rule VR.ATO.IDS.440125 The following format rules have been removed and replace with the above modified format rule: VR.ATO.IDS.440126, VR.ATO.IDS.440127 and VR.ATO.IDS.440122  SWS1059 – Modified validation rule VR.ATO.IDS.440062 The following format rules have been removed and replace with the above modified format rule: VR.ATO.IDS.440123 and VR.ATO.IDS.440124  SWS1060 - Modified VR.ATO.IDS.440147 to change the <> FALSE test to <> TRUE.  Updated Appendix B – Australian Taxation Office Structured English definitions |
| 1.0 | 15/11/2012 | PRODUCTION Release  Changes from v0.2:  Section 2.7.2 - Context MIG Labels – Updated content to include the use of curly braces in context instance acronyms.  SWS1071 – Reverse/reinstate changes made by SWS1048  SWS1074 – Updated VR.ATO.IDS.440042  SWS1076 – Updated VR.ATO.IDS.440163  SWS1081 – Reverse/reinstate changes made by SWS1047.  SWS1085 – correct validation rule VR.ATO.IDS.440294  SWS1099 – correct validation rule VR.ATO.IDS.440147  SWS1110 – added two new validation rules VR.ATO.IDS.440300, VR.ATO.IDS.440301 |
| 1.1 | 26/09/2013 | Production release - changes in this version:  SWS1339 – Updated VR.ATO.IDS.440163 |
| 1.2 | 10/04/2014 | Production release - changes in this version:  SWS1355 Added Rule VR.ATO.IDS.440318 |

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

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Terminology

For definition of the terminology and acronyms used within this document please refer to the glossary on the SBR website – Click here <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 software developers in the implementation of the SBR reporting service for the Australian Taxation Office (ATO) International Dealings Schedule (IDS) for 2012 (ids.0001).

* 1. Audience and Scope

This document contains the necessary information required to support ATO International Dealings Schedule 2012 (ids.0001) implementation.

* 1. References

|  |  |  |
| --- | --- | --- |
| **Ref** | **Document Link** | **Document description** |
| 1) | The SBR Web Service Implementation Guide document can be downloaded 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 |
| 2) | 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. |
| 3) | The Software Developer Kit documentation can be accessed 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 this Message Implementation Guide (MIG) the document will be re-released. The Taxonomy Approval Committee must approve any change.

1. General Instructions

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

The IDS can only be submitted as a schedule for a parent Income Tax Return (ITR). This MIG provides the instructions relevant for implementing the IDS message, however there are sections within this document which refer to specification of the lodgment services for the parent ITR.

* 1. Authorisation of Intermediaries

Refer to the parent ITR MIG

* 1. Monetary Amount

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

<xbrli:unit id="u1">

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

</xbrli:unit>

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

* 1. Declarations

Refer to the parent ITR MIG

* 1. SBDH Variations

The Web Services Implementation Guide (WIG) describes the Standard Business Document Header (SBDH) content in detail. Described in this section are only variations from what is defined in the WIG.

* + 1. Business Documents

Refer to the parent ITR MIG

* + 1. Attachments

No attachments will be accepted or provided for IDS interactions.

* + 1. Document Identifiers

Refer to the parent ITR MIG

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

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

* 1. Validation Phasing

The validation rules described in this document will be applied to the Business Document in phases. Validation will not progress to the next phase until the current phase is completely passed. This is implemented so as to avoid multiple unnecessary messages being returned. As an example, if an IDS business document was not provided this would be an error. If a phased validation approach were not used, then potentially an error for each of the missing mandatory fields could be returned as well.

The phases implemented in the Income Tax suite are as follows:

1. SBDH checks
2. XBRL contexts, Formats, Data types, lengths and enumerations
3. presence of mandatory fields
4. cross field rules, calculations, comparisons
5. cross form (cross Business Document) rules.
   1. Rule Expression

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

* + 1. Form Prefix Labels

Due to multiple business documents existing in the one message (i.e. the IDS and its parent ITR 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:

IDS:RP.TreasuryRelated:bafpr1.02.00:Expense.Total.Amount

means this field is in the ids.0001 business document.

* + 1. Context MIG Labels

Context Instance labels will be given to each possible instance of a 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:

RP.GST:rvctc3.02.00:FuelTax.ClaimableCredits.Amount.

This indicates this fact is being reported in the context where the ReportPartyType is set to “ReportingParty” (RP) and the Tax Obligation is set to “GST” (GST).

Context instance labels may use braces “{“ & “}” around a label to represent a set of possible dimension values. A label can represent a set of values from an explicit or a typed dimension. In both cases, possible dimension domain values and/or validation requirements will be detailed in the Context Specifications and Message Content Table(s). For example, in the context label RP.{ForeignCountry}, "{ForeignCountry}” represents one of the possible values from the ForeignCountry domain.

* + 1. No Form or Context Prefix

Where no form or context prefix (as described above) is applied to a fact within a rule, the rule applies to multiple forms or applies 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:

bafpr1.02.02:Income.FinancialArrangementsUnrealisedGains.Amount

In some cases, 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 for both fields and formulas. The alias is enclosed in square brackets e.g.: [IDS23]. A full list of aliases used in this MIG and their definitions are 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. 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 insensitive. That means that the test IF <a> = “Australia” would be true if <a> were “australia”, “AUSTRALIA”, “Australia” or “AuStRaLiA”.

* + 1. XBRL Validation

An XBRL validator has been implemented for the ids.0001 web service to ensure messages contain only valid XBRL reports. The same XBRL validator is available to software developers using the SBR SDK (SDK XBRL API).

The table below lists the error messages that may be returned by the XBRL validator and included in the response message. In most cases, more specific information about the error will be included in the long description.

| **SBR msg code** | **SBR msg text** |
| --- | --- |
| CMN.ATO.GEN.XBRL01 | The message did not pass XBRL validation. Please contact your software provider. |
| CMN.ATO.GEN.XBRL02 | The message was rejected due to a system error. Please contact your software provider. |
| CMN.ATO.GEN.XBRL03 | A field contains invalid data (such as letters in numeric or date field). |
| CMN.ATO.GEN.XBRL04 | A mandatory field has not been completed. |
| CMN.ATO.GEN.XBRL05 | Invalid start or end datetime for duration period. |
| CMN.ATO.GEN.XBRL06 | End date is earlier than start date. |
| CMN.ATO.GEN.XBRL07 | Invalid value for end datetime of duration period or end datetime earlier than start datetime. |
| CMN.ATO.GEN.XBRL08 | Invalid value for start datetime of duration period. |
| CMN.ATO.GEN.XBRL09 | Invalid value for instant period datetime. |

1. Business Overview

This section describes the transmission of the ids.0001 message. The ids.0001 message must be transmitted as an accompanying schedule to a parent ITR.

* 1. Income tax suite overview

When lodging an Income Tax Return a reporting party must populate a return document (parent ITR) and, depending on their business activities, may need to lodge one or more schedules (such as IDS) with the return.

The table below shows which parent ITR documents can be submitted with an attached ids.0001 schedule.

| **Parent Document** | **Min…Max** |
| --- | --- |
| Company Tax Return | 0..1 |
| Trust Tax Return | 0..1 |
| Partnership Tax Return | 0..1 |

See section ‘SBDH Variations’ in parent ITR MIG for rules controlling the allowable schedules. Validation rules in the parent ITR MIG may enforce the inclusion of a schedule when one is required.

* + 1. Message Structure

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

Where the parent ITR is lodged with one or more schedules, the parent ITR must always be the first business document. Therefore, the BusinessDocumentSequence.Number for the parent ITR must be 1 (i.e. BusinessDocument.Sequence.Number = 1).

* + 1. Taxonomy and MIG Structure

Within the ATO Income Tax suite, each parent ITR and schedule has its own reporting taxonomy and MIG. To enable lodgment of an Income Tax Return a software developer must consider these taxonomies and MIGs together.

The details in this MIG only cover information relating to the schema for ids.0001. The MIGs for the parent ITRs 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

Refer to the parent ITR MIG

* 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 Australian Taxation Office to report Income Tax over a different financial year period called a Substituted Accounting Period (SAP). If the reporting party operates on a SAP, wherever duration is specified for the report (for example in the RP context instance), the SAP start and end dates must be supplied.

* 1. Business Applicability Period

The business applicability period for ids.0001 is the 2012 financial year.

In SBR, there may not be a new schema released each business applicability period as with the paper form version. 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 IDS 2012 is **ids.0001.02.00**

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: ReportPartytype, Period: Duration

| **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 recommends a four character id starting with ‘C’ and a three digit sequential number for each context eg C001. | N/A | N/A |
| Entity Identifier | Mandatory | An identifier must be supplied and must match the identifier on the parent return.  1. IF (RP:entity.identifier.TFN <> PARENT RETURN:RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE ENDIF  2. IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.402009  2. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.402009  2. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to <http://www.ato.gov.au/tfn>  1. IF Identifier Scheme <> “http://www.ato.gov.au/tfn”  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.001021 | 1. CMN.ATO.GEN.001021 |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyTypeDimension set to "RprtPyType.02.03.ReportingParty"  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. Schematron ID = VR.ATO.GEN.432265 | 1. CMN.ATO.GEN.001024 |
| Period Date - Start Date | Mandatory | This date must match the equivalent segment in the RP context instance of the parent return.  1. IF (period.startDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.startDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438000 | 1. CMN.ATO.GEN.438000 |
| Period Date - End Date | Mandatory | This date must match the equivalent segment in the RP context instance of the parent return.  1. IF (period.endDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.endDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438001 | 1. CMN.ATO.GEN.438001 |

* + 1. Context Instances

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Context instance Label** | **Dimensions with constrained values** | **Instructions/Rules** | **Rule imp** | **SBR Msg code** |
| **ReportPartyTypeDimension** |
| RP | RprtPyType.02.03:ReportingParty | 1. IF COUNT(RP) <> 1 RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000209 | 1.CMN.ATO.GEN.430296 |

* 1. CONTEXT SPECIFICATION DIMENSION 1: ReportPartyType, DIMENSION 2: ForeignCountryCode, PERIOD: Duration

| **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 recommends a four character id starting with ‘C’ and a three digit sequential number for each context eg C001. | N/A | N/A |
| Entity Identifier | Mandatory | An identifier must be supplied and must match the identifier on the parent return.  1. IF (RP:entity.identifier.TFN <> PARENT RETURN:RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE ENDIF  2. IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.402009  2. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.402009  2. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to <http://www.ato.gov.au/tfn>  1. IF Identifier Scheme <> “http://www.ato.gov.au/tfn”  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.001021 | 1. CMN.ATO.GEN.001021 |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyTypeDimension set to "RprtPyType.02.03:ReportingParty" | N/A | N/A |
| Mandatory | Explicit member dimension ForeignCountryCodeDimension set to one of the values of the ForeignCountryCodeDimension listed in Section 4.2.1 Context Instances. | N/A | N/A |
| Period Date - Start Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.startDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.startDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438000 | 1. CMN.ATO.GEN.438000 |
| Period Date - End Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.endDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.endDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438001 | 1. CMN.ATO.GEN.438001 |

* + 1. Context Instances

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Context instance Label** | **Dimensions with constrained values** | | **Instructions/Rules** | **Rule imp** | **SBR Msg code** |
| **ReportPartyTypeDimension** | **ForeignCountryCodeDimension** |
| RP.{ForeignCountry} | RprtPyType.02.03:ReportingParty | See Appendix D – Explicit Dimension Values - ForeignCountryCodeDimension for possible values | 1. IF COUNT(ForeignCountry) IN SET (RP.{ForeignCountry}.{ActivityCode},{RP.{ForeignCountry}) > 3  RETURN VALDATION MESSAGE ENDIF  2. IF CONTEXT(RP.ForeignCountry) = ANY OTHER OCCURRENCE OF CONTEXT(RP.ForeignCountry)  RETURN VALIDAITO MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440282  2. Schematron ID = VR.ATO.IDS.440284 | 1. CMN.ATO.IDS.440282  2. CMN.ATO.IDS.440284 |

* 1. CONTEXT SPECIFICATION DIMENSION 1: ReportPartyType, DIMENSION 2: SpecfiedCountryCode, PERIOD: Duration

| **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 recommends a four character id starting with ‘C’ and a three digit sequential number for each context eg C001. | N/A | N/A |
| Entity Identifier | Mandatory | An identifier must be supplied and must match the identifier on the parent return.  1. IF (RP:entity.identifier.TFN <> PARENT RETURN:RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE ENDIF  2. IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.402009  2. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.402009  2. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to <http://www.ato.gov.au/tfn>  1. IF Identifier Scheme <> “http://www.ato.gov.au/tfn”  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.001021 | 1. CMN.ATO.GEN.001021 |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyTypeDimension set to "RprtPyType.02.03.ReportingParty"  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. Schematron ID = VR.ATO.GEN.432265 | 1. CMN.ATO.GEN.001024 |
| Mandatory | Explicit member dimension SpecifiedCountryCodeDimension set to one of the values of the SpecifiedCountryCodeDimension listed in Section 4.3.1 Context Instances. | N/A | N/A |
| Period Date - Start Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.startDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.startDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438000 | 1. CMN.ATO.GEN.438000 |
| Period Date - End Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.endDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.endDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438001 | 1. CMN.ATO.GEN.438001 |

* + 1. Context Instances

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Context instance Label** | **Dimensions with constrained values** | | **Instructions/Rules** | **Rule imp** | **SBR Msg code** |
| **ReportPartyTypeDimension** | **SpecfiedCountryCodeDimension** |
| RP.{SpecifiedCountry} | RprtPyType.02.03:ReportingParty | See Appendix D – Explicit Dimension Values - SpecifiedCountryCodeDimension for possible values | 1. IF COUNT(SpecifiedCountry) IN SET (RP.{SpecifiedCountry}.{ActivityCode},{RP.{SpecifiedCountry}) > 3  RETURN VALDATION MESSAGE ENDIF  2. IF CONTEXT(RP.{SpecifiedCountry}) = ANY OTHER OCCURRENCE OF CONTEXT(RP.SpecifiedCountry)  RETURN VALIDAITON MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440285  2. Schematron ID = VR.ATO.IDS.440287 | 1. CMN.ATO.IDS.440285  2. CMN.ATO.IDS.440287 |

* 1. CONTEXT SPECIFICATION DIMENSION 1: ReportPartyType, DIMENSION 2: PeriodType, PERIOD: Duration

| **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 recommends a four character id starting with ‘C’ and a three digit sequential number for each context eg C001. | N/A | N/A |
| Entity Identifier | Mandatory | An identifier must be supplied and must match the identifier on the parent return.  1. IF (RP:entity.identifier.TFN <> PARENT RETURN:RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE ENDIF  2. IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.402009  2. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.402009  2. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to <http://www.ato.gov.au/tfn>  1. IF Identifier Scheme <> “http://www.ato.gov.au/tfn”  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.001021 | 1. CMN.ATO.GEN.001021 |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyTypeDimension set to "RprtPyType.02.03:ReportingParty" | N/A | N/A |
| Mandatory | Explicit member dimension PeriodTypeDimension set to "PrdType.02.00:Quarterly" | N/A | N/A |
| Period Date - Start Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.startDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.startDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438000 | 1. CMN.ATO.GEN.438000 |
| Period Date - End Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.endDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.endDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438001 | 1. CMN.ATO.GEN.438001 |

* + 1. Context Instances

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Context instance Label** | **Dimensions with constrained values** | | **Instructions/Rules** | **Rule imp** | **SBR Msg code** |
| **ReportPartyTypeDimension** | **PeriodTypeDimension** |
| RP.Quarterly | RprtPyType.02.03:ReportingParty | PrdType.02.00:Quarterly | N/A | N/A | N/A |

* 1. CONTEXT SPECIFICATION DIMENSION 1: ReportPartyType, DIMENSION 2: InternationalRelatedPartyDealingsType, PERIOD: Duration

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **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 recommends a four character id starting with ‘C’ and a three digit sequential number for each context eg C001. | N/A | N/A |
| Entity Identifier | Mandatory | An identifier must be supplied and must match the identifier on the parent return.  1. IF (RP:entity.identifier.TFN <> PARENT RETURN:RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE ENDIF  2. IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.402009  2. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.402009  2. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to <http://www.ato.gov.au/tfn>  1. IF Identifier Scheme <> “http://www.ato.gov.au/tfn”  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.001021 | 1. CMN.ATO.GEN.001021 |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyTypeDimension set to "RprtPyType.02.03:ReportingParty" | N/A | N/A |
| Mandatory | Explicit member dimension InternationalRelatedPartyDealingsTypeDimension set to one of the values of the InternationalRelatedPartyDealingsTypeDimension listed in Section 4.5.1 Context Instances. | N/A | N/A |
| Period Date - Start Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.startDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.startDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438000 | 1. CMN.ATO.GEN.438000 |
| Period Date - End Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. I F (period.endDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.endDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438001 | 1. CMN.ATO.GEN.438001 |

* + 1. Context Instances

| **Context instance Label** | **Dimensions with constrained values** | | **Instructions/Rules** | **Rule imp** | **SBR Msg code** |
| --- | --- | --- | --- | --- | --- |
| **ReportPartyTypeDimension** | **InternationalRelatedPartyDealingsTypeDimension** |
| RP.AssetManagement | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:AssetManagement | N/A | N/A | N/A |
| RP.BranchOperations | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:BranchOperations | N/A | N/A | N/A |
| RP.CapitalNonMonetaryPayment | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:CapitalNonMonetaryPayment | N/A | N/A | N/A |
| RP.CapitalNoPayment | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:CapitalNoPayment | N/A | N/A | N/A |
| RP.DebtFactoring | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:DebtFactoring | N/A | N/A | N/A |
| RP.Derivatives | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:Derivatives | N/A | N/A | N/A |
| RP.Insurance | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:Insurance | N/A | N/A | N/A |
| RP.LicenceFees | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:LicenceFees | N/A | N/A | N/A |
| RP.Logistics | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:Logistics | N/A | N/A | N/A |
| RP.ManagementAndAdmin | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:ManagementAndAdmin | N/A | N/A | N/A |
| RP.OtherFinancialDealings | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:OtherFinancialDealings | N/A | N/A | N/A |
| RP.OtherGuarantees | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:OtherGuarantees | N/A | N/A | N/A |
| RP.OtherInsurance | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:OtherInsurance | N/A | N/A | N/A |
| RP.OtherInterest | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:OtherInterest | N/A | N/A | N/A |
| RP.OtherNotReportedIntangibleNonRevenue | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:OtherNotReportedIntangibleNonRevenue | N/A | N/A | N/A |
| RP.OtherNotReportedRevenue | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:OtherNotReportedRevenue | N/A | N/A | N/A |
| RP.OtherNotReportedTangibleNonRevenue | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:OtherNotReportedTangibleNonRevenue | N/A | N/A | N/A |
| RP.OtherReinsurance | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:OtherReinsurance | N/A | N/A | N/A |
| RP.OtherServices | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:OtherServices | N/A | N/A | N/A |
| RP.RechargeAmounts | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:RechargeAmounts | N/A | N/A | N/A |
| RP.Reinsurance | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:Reinsurance | N/A | N/A | N/A |
| RP.RentLease | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:RentLease | N/A | N/A | N/A |
| RP.ResearchAndDevelopment | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:ResearchAndDevelopment | N/A | N/A | N/A |
| RP.RevenueNonMonetaryPayment | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:RevenueNonMonetaryPayment | N/A | N/A | N/A |
| RP.RevenueNoPayment | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:RevenueNoPayment | N/A | N/A | N/A |
| RP.Royalties | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:Royalties | N/A | N/A | N/A |
| RP.SalesAndMarketing | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:SalesAndMarketing | N/A | N/A | N/A |
| RP.Securitisation | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:Securitisation | N/A | N/A | N/A |
| RP.SoftwareAndITServices | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:SoftwareAndITServices | N/A | N/A | N/A |
| RP.TangibleRevenue | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:TangibleRevenue | N/A | N/A | N/A |
| RP.Technical | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:Technical | N/A | N/A | N/A |
| RP.TreasuryRelated | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:TreasuryRelated | N/A | N/A | N/A |

* 1. CONTEXT SPECIFICATION DIMENSION 1: ReportPartyType, DIMENSION 2: BankingType, PERIOD: Duration

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **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 recommends a four character id starting with ‘C’ and a three digit sequential number for each context eg C001. | N/A | N/A |
| Entity Identifier | Mandatory | An identifier must be supplied and must match the identifier on the parent return.  1. IF (RP:entity.identifier.TFN <> PARENT RETURN:RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE ENDIF  2. IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.402009  2. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.402009  2. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to <http://www.ato.gov.au/tfn>  1. IF Identifier Scheme <> “http://www.ato.gov.au/tfn”  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.001021 | 1. CMN.ATO.GEN.001021 |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyTypeDimension set to "RprtPyType.02.03:ReportingParty" | N/A | N/A |
| Mandatory | Explicit member dimension BankingTypeDimension set to one of the values of the BankingTypeDimension listed in Section 4.6.1 Context Instances. | N/A | N/A |
| Period Date - Start Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.startDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.startDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438000 | 1. CMN.ATO.GEN.438000 |
| Period Date - End Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.endDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.endDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438001 | 1. CMN.ATO.GEN.438001 |

* + 1. Context Instances

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| --- | --- | --- | --- | --- | --- |
| **Context instance Label** | **Dimensions with constrained values** | | **Instructions/Rules** | **Rule imp** | **SBR Msg code** |
| **ReportPartyTypeDimension** | **BankingTypeDimension** |
| RP.Advisory | RprtPyType.02.03:ReportingParty | BankingType.02.00:Advisory | N/A | N/A | N/A |
| RP.Borrowing | RprtPyType.02.03:ReportingParty | BankingType.02.00:Borrowing | N/A | N/A | N/A |
| RP.Division770 | RprtPyType.02.03:ReportingParty | BankingType.02.00:Division770 | N/A | N/A | N/A |
| RP.EligibleContract | RprtPyType.02.03:ReportingParty | BankingType.02.00:EligibleContract | N/A | N/A | N/A |
| RP.GuaranteeType | RprtPyType.02.03:ReportingParty | BankingType.02.00:GuaranteeType | N/A | N/A | N/A |
| RP.GeneralDeduction | RprtPyType.02.03:ReportingParty | BankingType.02.00:GeneralDeduction | N/A | N/A | N/A |
| RP.Hedging | RprtPyType.02.03:ReportingParty | BankingType.02.00:Hedging | N/A | N/A | N/A |
| RP.Investment | RprtPyType.02.03:ReportingParty | BankingType.02.00:Investment | N/A | N/A | N/A |
| RP.Lending | RprtPyType.02.03:ReportingParty | BankingType.02.00:Lending | N/A | N/A | N/A |
| RP.Other | RprtPyType.02.03:ReportingParty | BankingType.02.00:Other | N/A | N/A | N/A |
| RP.Reconciliation | RprtPyType.02.03:ReportingParty | BankingType.02.00:Reconciliation | N/A | N/A | N/A |
| RP.Total | RprtPyType.02.03:ReportingParty | BankingType.02.00:Total | N/A | N/A | N/A |
| RP.TotalNet | RprtPyType.02.03:ReportingParty | BankingType.02.00:TotalNet | N/A | N/A | N/A |
| RP.Trading | RprtPyType.02.03:ReportingParty | BankingType.02.00:Trading | N/A | N/A | N/A |

* 1. CONTEXT SPECIFICATION DIMENSION 1: ReportPartyType, DIMENSION 2: RestructuringEvent, PERIOD: Duration

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| --- | --- | --- | --- | --- |
| **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 recommends a four character id starting with ‘C’ and a three digit sequential number for each context eg C001. | N/A | N/A |
| Entity Identifier | Mandatory | An identifier must be supplied and must match the identifier on the parent return.  1. IF (RP:entity.identifier.TFN <> PARENT RETURN:RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE ENDIF  2. IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.402009  2. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.402009  2. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to <http://www.ato.gov.au/tfn>  1. IF Identifier Scheme <> “http://www.ato.gov.au/tfn”  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.001021 | 1. CMN.ATO.GEN.001021 |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyTypeDimension set to "RprtPyType.02.03:ReportingParty" | N/A | N/A |
| Mandatory | Typed member dimension RestructuringEventDimension | N/A | N/A |
| Period Date - Start Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.startDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.startDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438000 | 1. CMN.ATO.GEN.438000 |
| Period Date - End Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.endDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.endDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438001 | 1. CMN.ATO.GEN.438001 |

* + 1. Context Instances

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Context instance Label** | **Dimensions with constrained values** | | **Instructions/Rules** | **Rule imp** | **SBR Msg code** |
| **ReportPartyTypeDimension** | **RestructuringEventDimension** |
| RP.{RestructuringEvent} | RprtPyType.02.03:ReportingParty | ***Typed Dimension Container/Element:*** *RestructuringEvent.02.00\_typedelement:InternationalDealings.Description.Text* | 1. IF COUNT(RP.{RestructuringEvent}) > 3  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440292 | 1. CMN.ATO.IDS.440292 |

* 1. CONTEXT SPECIFICATION DIMENSION 1: ReportPartyType, DIMENSION 2: TransferorTrustExemptionCode, PERIOD: Duration

| **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 recommends a four character id starting with ‘C’ and a three digit sequential number for each context eg C001. | N/A | N/A |
| Entity Identifier | Mandatory | An identifier must be supplied and must match the identifier on the parent return.  1. IF (RP:entity.identifier.TFN <> PARENT RETURN:RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE ENDIF  2. IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.402009  2. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.402009  2. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to <http://www.ato.gov.au/tfn>  1. IF Identifier Scheme <> “http://www.ato.gov.au/tfn”  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.001021 | 1. CMN.ATO.GEN.001021 |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyTypeDimension set to "RprtPyType.02.03:ReportingParty" | N/A | N/A |
| Mandatory | Explicit member dimension TransferorTrustExemptionCodeDimension set to one of the values of the TransferorTrustExemptionCodeDimension listed in Section 4.8.1 Context Instances. | N/A | N/A |
| Period Date - Start Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.startDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.startDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438000 | 1. CMN.ATO.GEN.438000 |
| Period Date - End Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.endDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.endDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438001 | 1. CMN.ATO.GEN.438001 |

* + 1. Context Instances

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Context instance Label** | **Dimensions with constrained values** | | **Instructions/Rules** | **Rule imp** | **SBR Msg code** |
| **ReportPartyTypeDimension** | **TransferorTrustExemptionCodeDimension** |
| RP.{TrustExemptionCode} | RprtPyType.02.03:ReportingParty | See Appendix D – Explicit Dimension Values - TransferorTrustExemptionCodeDimension for possible values | 1. IF COUNT(RP.{TrustExemptionCode}) > 3  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440299 | 1. CMN.ATO.IDS.440299 |

* 1. CONTEXT SPECIFICATION DIMENSION 1: ReportPartyType, DIMENSION 2: CountryOfResidencyCFCClassification, PERIOD: Duration

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **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 recommends a four character id starting with ‘C’ and a three digit sequential number for each context eg C001. | N/A | N/A |
| Entity Identifier | Mandatory | An identifier must be supplied and must match the identifier on the parent return.  1. IF (RP:entity.identifier.TFN <> PARENT RETURN:RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE ENDIF  2. IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.402009  2. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.402009  2. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to <http://www.ato.gov.au/tfn>  1. IF Identifier Scheme <> “http://www.ato.gov.au/tfn”  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.001021 | 1. CMN.ATO.GEN.001021 |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyTypeDimension set to "RprtPyType.02.03:ReportingParty" | N/A | N/A |
| Mandatory | Explicit member dimension CountryOfResidencyCFCClassificationDimension set to one of the values of the CountryOfResidencyCFCClassificationDimension listed in Section 4.9.1 Context Instances. | N/A | N/A |
| Period Date - Start Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.startDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.startDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438000 | 1. CMN.ATO.GEN.438000 |
| Period Date - End Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.endDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.endDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438001 | 1. CMN.ATO.GEN.438001 |

* + 1. Context Instances

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Context instance Label** | **Dimensions with constrained values** | | **Instructions/Rules** | **Rule imp** | **SBR Msg code** |
| **ReportPartyTypeDimension** | **CountryOfResidencyCFCClassificationDimension** |
| RP.CFCLC | RprtPyType.02.03:ReportingParty | CountryResCFCClass.02.01:ListedCountry | N/A | N/A | N/A |
| RP.CFCSP | RprtPyType.02.03:ReportingParty | CountryResCFCClass.02.01:SpecifiedCountry | N/A | N/A | N/A |
| RP.CFCUC | RprtPyType.02.03:ReportingParty | CountryResCFCClass.02.01:UnlistedCountry | N/A | N/A | N/A |

* 1. CONTEXT SPECIFICATION DIMENSION 1: ReportPartyType, DIMENSION 2: ForeignCountryCode, DIMENSION 3: ActivityCodeType, PERIOD: Duration

| **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 recommends a four character id starting with ‘C’ and a three digit sequential number for each context eg C001. | N/A | N/A |
| Entity Identifier | Mandatory | An identifier must be supplied and must match the identifier on the parent return.  1. IF (RP:entity.identifier.TFN <> PARENT RETURN:RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE ENDIF  2. IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.402009  2. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.402009  2. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to <http://www.ato.gov.au/tfn>  1. IF Identifier Scheme <> “http://www.ato.gov.au/tfn”  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.001021 | 1. CMN.ATO.GEN.001021 |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyTypeDimension set to "RprtPyType.02.03:ReportingParty" | N/A | N/A |
| Mandatory | Explicit member dimension ForeignCountryCodeDimension set to one of the values of the ForeignCountryCodeDimension listed in Section 4.10.1 Context Instances. | N/A | N/A |
| Mandatory | Explicit member dimension ActivityCodeTypeDimension set to one of the values of the ActivityCodeTypeDimension listed in Section 4.10.1 Context Instances. | N/A | N/A |
| Period Date - Start Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.startDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.startDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438000 | 1. CMN.ATO.GEN.438000 |
| Period Date - End Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.endDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.endDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438001 | 1. CMN.ATO.GEN.438001 |

* + 1. Context Instances

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Context instance Label** | **Dimensions with constrained values** | | | **Instructions/Rules** | **Rule imp** | **SBR Msg code** |
| **ReportPartyTypeDimension** | **ForeignCountryCodeDimension** | **ActivityCodeTypeDimension** |
| RP.{ForeignCountry}.{ActivityCode} | RprtPyType.02.03:ReportingParty | See Appendix D – Explicit Dimension Values - ForeignCountryCodeDimension for possible values | See Appendix D – Explicit Dimension Values - ActivityCodeTypeDimension for possible values | 1. IF CONTEXT(RP.ForeignCountry.ActivityCode) = ANY OTHER OCCURRENCE OF CONTEXT (RP.ForeignCountry.ActivityCode)  RETURN VALIDATION MESSAGE ENDIF  2. IF COUNT(ForeignCountry) IN SET (RP.{ForeignCountry}.{ActivityCode},{RP.{ForeignCountry}) > 3  RETURN VALDATION MESSAGE ENDIF  3. FOR EACH ForeignCountry IN SET (RP.{ForeignCountry}.{ActivityCode}) IF COUNT (RP.{ForeignCountry}.{ActivityCode}) > 3  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440281  2. Schematron ID = VR.ATO.IDS.440282  3. Schematron ID = VR.ATO.IDS.440283 | 1. CMN.ATO.IDS.440281  2. CMN.ATO.IDS.440282  3. CMN.ATO.IDS.440283 |

* 1. CONTEXT SPECIFICATION DIMENSION 1: ReportPartyType, DIMENSION 2: SpecifiedCountryCode, DIMENSION 3: ActivityCodeType, PERIOD: Duration

| **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 recommends a four character id starting with ‘C’ and a three digit sequential number for each context eg C001. | N/A | N/A |
| Entity Identifier | Mandatory | An identifier must be supplied and must match the identifier on the parent return.  1. IF (RP:entity.identifier.TFN <> PARENT RETURN:RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE ENDIF  2. IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.402009  2. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.402009  2. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to http://www.ato.gov.au/tfn 1. IF Identifier Scheme <> “http://www.ato.gov.au/tfn”  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.001021 | 1. CMN.ATO.GEN.001021 |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyTypeDimension set to "RprtPyType.02.03:ReportingParty" | N/A | N/A |
| Mandatory | Explicit member dimension SpecifiedCountryCodeDimension set to one of the values of the SpecifiedCountryCodeDimension listed in Section 4.11.1 Context Instances. | N/A | N/A |
| Mandatory | Explicit member dimension ActivityCodeTypeDimension set to one of the values of the ActivityCodeTypeDimension listed in Section 4.11.1 Context Instances. | N/A | N/A |
| Period Date - Start Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.startDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.startDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438000 | 1. CMN.ATO.GEN.438000 |
| Period Date - End Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.endDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.endDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438001 | 1. CMN.ATO.GEN.438001 |

* + 1. Context Instances

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Context instance Label** | **Dimensions with constrained values** | | | **Instructions/Rules** | **Rule imp** | **SBR Msg code** |
| **ReportPartyTypeDimension** | **SpecifiedCountryCodeDimension** | **ActivityCodeTypeDimension** |
| RP.{SpecifiedCountry}.{ActivityCode} | RprtPyType.02.03:ReportingParty | See Appendix D – Explicit Dimension Values - SpecifiedCountryCodeDimension for possible values | See Appendix D – Explicit Dimension Values - ActivityCodeTypeDimension for possible values | 1. IF COUNT(SpecifiedCountry) IN SET (RP.{SpecifiedCountry}.{ActivityCode},{RP.{SpecifiedCountry}) > 3  RETURN VALDATION MESSAGE ENDIF  2. FOR EACH SpecifiedCountry IN SET (RP.{SpecifiedCountry}.{ActivityCode}) IF COUNT (RP.{SpecifiedCountry}.{ActivityCode}) > 3  RETURN VALIDATION MESSAGE ENDIF  3. IF CONTEXT(RP.SpecifiedCountry.ActivityCode) = ANY OTHER OCCURRENCE OF CONTEXT (RP:SpecifiedCountry.ActivityCode)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440285  2. Schematron ID = VR.ATO.IDS.440286  3. Schematron ID = VR.ATO.IDS.440288 | 1. CMN.ATO.IDS.440285  2. CMN.ATO.IDS.440286  3. CMN.ATO.IDS.440288 |

* 1. CONTEXT SPECIFICATION DIMENSION 1: ReportPartyType, DIMENSION 2: BankingType, DIMENSION 3: CounterpartyRelationshipType, PERIOD: Duration

| **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 recommends a four character id starting with ‘C’ and a three digit sequential number for each context eg C001. | N/A | N/A |
| Entity Identifier | Mandatory | An identifier must be supplied and must match the identifier on the parent return.  1. IF (RP:entity.identifier.TFN <> PARENT RETURN:RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE ENDIF  2. IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.402009  2. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.402009  2. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to <http://www.ato.gov.au/tfn>  1. IF Identifier Scheme <> “http://www.ato.gov.au/tfn”  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.001021 | 1. CMN.ATO.GEN.001021 |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyTypeDimension set to "RprtPyType.02.03:ReportingParty" | N/A | N/A |
| Mandatory | Explicit member dimension BankingTypeDimension set to one of the values of the BankingTypeDimension listed in Section 4.12.1 Context Instances. | N/A | N/A |
| Mandatory | Explicit member dimension CounterpartyRelationshipTypeDimension set to ”CntrprtyRltnshpTyp.02.02:RelatedParty” | N/A | N/A |
| Period Date - Start Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.startDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.startDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438000 | 1. CMN.ATO.GEN.438000 |
| Period Date - End Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.endDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.endDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438001 | 1. CMN.ATO.GEN.438001 |

* + 1. Context Instances

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Context instance Label** | **Dimensions with constrained values** | | | **Instructions/Rules** | **Rule imp** | **SBR Msg code** |
| **ReportPartyTypeDimension** | **BankingTypeDimension** | **CounterpartyRelationshipTypeDimension** |
| RP.Advisory.RelatedParty | RprtPyType.02.03:ReportingParty | BankingType.02.00:Advisory | CntrprtyRltnshpTyp.02.02:RelatedParty | N/A | N/A | N/A |
| RP.Borrowing.RelatedParty | RprtPyType.02.03:ReportingParty | BankingType.02.00:Borrowing | CntrprtyRltnshpTyp.02.02:RelatedParty | N/A | N/A | N/A |
| RP.EligibleContract.RelatedParty | RprtPyType.02.03:ReportingParty | BankingType.02.00:EligibleContract | CntrprtyRltnshpTyp.02.02:RelatedParty | N/A | N/A | N/A |
| RP.GuaranteeType.RelatedParty | RprtPyType.02.03:ReportingParty | BankingType.02.00:GuaranteeType | CntrprtyRltnshpTyp.02.02:RelatedParty | N/A | N/A | N/A |
| RP.Hedging.RelatedParty | RprtPyType.02.03:ReportingParty | BankingType.02.00:Hedging | CntrprtyRltnshpTyp.02.02:RelatedParty | N/A | N/A | N/A |
| RP.Investment.RelatedParty | RprtPyType.02.03:ReportingParty | BankingType.02.00:Investment | CntrprtyRltnshpTyp.02.02:RelatedParty | N/A | N/A | N/A |
| RP.Lending.RelatedParty | RprtPyType.02.03:ReportingParty | BankingType.02.00:Lending | CntrprtyRltnshpTyp.02.02:RelatedParty | N/A | N/A | N/A |
| RP.Other.RelatedParty | RprtPyType.02.03:ReportingParty | BankingType.02.00:Other | CntrprtyRltnshpTyp.02.02:RelatedParty | N/A | N/A | N/A |
| RP.Reconciliation.RelatedParty | RprtPyType.02.03:ReportingParty | BankingType.02.00:Reconciliation | CntrprtyRltnshpTyp.02.02:RelatedParty | N/A | N/A | N/A |
| RP.Total.RelatedParty | RprtPyType.02.03:ReportingParty | BankingType.02.00:Total | CntrprtyRltnshpTyp.02.02:RelatedParty | N/A | N/A | N/A |
| RP.TotalNet.RelatedParty | RprtPyType.02.03:ReportingParty | BankingType.02.00:TotalNet | CntrprtyRltnshpTyp.02.02:RelatedParty | N/A | N/A | N/A |
| RP.Trading.RelatedParty | RprtPyType.02.03:ReportingParty | BankingType.02.00:Trading | CntrprtyRltnshpTyp.02.02:RelatedParty | N/A | N/A | N/A |

* 1. CONTEXT SPECIFICATION DIMENSION 1: ReportPartyType, DIMENSION 2: InternationalRelatedPartyDealingsType, DIMENSION 3: InternallyRecordedDealings, PERIOD: Duration

| **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 recommends a four character id starting with ‘C’ and a three digit sequential number for each context eg C001. | N/A | N/A |
| Entity Identifier | Mandatory | An identifier must be supplied and must match the identifier on the parent return.  1. IF (RP:entity.identifier.TFN <> PARENT RETURN:RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE ENDIF  2. IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.402009  2. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.402009  2. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to <http://www.ato.gov.au/tfn>  1. IF Identifier Scheme <> “http://www.ato.gov.au/tfn”  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.001021 | 1. CMN.ATO.GEN.001021 |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyTypeDimension set to "RprtPyType.02.03:ReportingParty" | N/A | N/A |
| Mandatory | Explicit member dimension InternationalRelatedPartyDealingsTypeDimension set to "InternationalRelatedPartyDealingsType.02.00:BranchOperations" | N/A | N/A |
| Mandatory | Typed member dimension InternallyRecordedDealingsDimension | N/A | N/A |
| Period Date - Start Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.startDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.startDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438000 | 1. CMN.ATO.GEN.438000 |
| Period Date - End Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.endDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.endDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438001 | 1. CMN.ATO.GEN.438001 |

* + 1. Context Instances

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Context instance Label** | **Dimensions with constrained values** | | | **Instructions/Rules** | **Rule imp** | **SBR Msg code** |
| **ReportPartyTypeDimension** | **InternationalRelatedPartyDealingsTypeDimension** | **InternallyRecordedDealingsDimension** |
| RP.BranchOperations.{InternallyRecordedDealings} | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:BranchOperations | ***Typed Dimension Container/Element:*** *RestructuringEvent.02.00\_typedelement:InternationalDealings.Description.Text* | 1. IF COUNT(RP.BranchOperations.{InternallyRecordedDealings}) > 99  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440298 | 1. CMN.ATO.IDS.440298 |

* 1. CONTEXT SPECIFICATION DIMENSION 1: ReportPartyType, DIMENSION 2: InternationalRelatedPartyDealingsType, DIMENSION 3: LoanType, PERIOD: Duration

| **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 recommends a four character id starting with ‘C’ and a three digit sequential number for each context eg C001. | N/A | N/A |
| Entity Identifier | Mandatory | An identifier must be supplied and must match the identifier on the parent return.  1. IF (RP:entity.identifier.TFN <> PARENT RETURN:RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE ENDIF  2. IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.402009  2. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.402009  2. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to <http://www.ato.gov.au/tfn>  1 IF Identifier Scheme <> “http://www.ato.gov.au/tfn”  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.001021 | 1. CMN.ATO.GEN.001021 |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyTypeDimension set to "RprtPyType.02.03:ReportingParty" | N/A | N/A |
| Mandatory | Explicit member dimension InternationalRelatedPartyDealingsTypeDimension set to “ InternationalRelatedPartyDealingsType.02.00:BranchOperations” or ”InternationalRelatedPartyDealingsType.02.00:OtherFinancialDealings” | N/A | N/A |
| Mandatory | Explicit member dimension LoanTypeDimension set to “LoanType.02.00:InterestFree” or “LoanType.02.00:InterestBearing” | N/A | N/A |
| Period Date - Start Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.startDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.startDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438000 | 1. CMN.ATO.GEN.438000 |
| Period Date - End Date | Mandatory | This date must match the equivalent segment in the RP context instance of parent return.  1. IF (period.endDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.endDate  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438001 | 1. CMN.ATO.GEN.438001 |

* + 1. Context Instances

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Context instance Label** | **Dimensions with constrained values** | | | **Instructions/Rules** | **Rule imp** | **SBR Msg code** |
| **ReportPartyTypeDimension** | **InternationalRelatedPartyDealingsTypeDimension** | **LoanTypeDimension** |
| RP.BranchOperations.InterestFree | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:BranchOperations | LoanType.02.00:InterestFree | N/A | N/A | N/A |
| RP.BranchOperations.InterestBearing | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:BranchOperations | LoanType.02.00:InterestBearing | N/A | N/A | N/A |
| RP.OtherFinancialDealings.InterestBearing | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:OtherFinancialDealings | LoanType.02.00:InterestBearing | N/A | N/A | N/A |
| RP.OtherFinancialDealings.InterestFree | RprtPyType.02.03:ReportingParty | InternationalRelatedPartyDealingsType.02.00:OtherFinancialDealings | LoanType.02.00:InterestFree | N/A | N/A | N/A |

# International Dealings Schedule Interaction Model

* 1. Prerequisites

IDS will only be accepted by the ATO in a message with a parent ITR. Please refer to the MIG for the parent ITR to determine message details.

* 1. Service Summary

IDS will only be accepted by the ATO in a message with a parent ITR. Please refer to the MIG for the parent ITR to determine message details.

* 1. IDS.PRELODGE Specifications

IDS will only be accepted by the ATO in a message with a parent ITR. Please refer to the MIG for the parent ITR to determine message details.

* 1. IDS.LODGE Specifications

IDS will only be accepted by the ATO in a message with a parent ITR. Please refer to the MIG for the parent ITR to determine message details.

* + 1. IDS.LODGE Request – Message
       1. Discoverable Taxonomy Set References

|  |  |
| --- | --- |
| **Schema** | ids.0001.lodge.request.02.00.report.xsd  ids.0001.private.02.00.module.xsd |
| **Linkbases** | ids.0001.lodge.request.02.00.defLink.xml  ids.0001.private.02.00.defLink.xml |
|  | ids.0001.lodge.request.02.00.labLinkInfoCls.xml  ids.0001.private.02.00.labLinkInfoCls.xml |
|  | ids.0001.lodge.request.02.00.presLink.xml |
|  | ids.0001.lodge.request.02.00.refLink.xml  ids.0001.private.02.00.refLink.xml |
| **Example Instance** | TBA |
| **Schematron** | TBA |

* + - 2. IDS.LODGE Request Message Content Table

The following table contains the facts required in the instance document, together with their context and applicable validation rules. To improve readability, aliases are used in the rules to define most elements. These appear as a word-number combination enclosed between square brackets, such as ‘[IDS10]’. Validation rule aliases are fully defined in Appendix C.

| **Context - RP** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | rvctc4.02.05:InternationalDealings.RelatedPartiesTransactionsExcessAggregateValue.Indicator | 1. IF [IDS1] = NULL RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS1] = FALSE AND ([IDS2] <> NULL OR [IDS9] <> NULL OR [IDS16] <> NULL OR [IDS21] <> NULL OR [IDS30] <> NULL OR [IDS35] <> NULL OR [IDS81] <> NULL OR [IDS88] <> NULL OR [IDS97] <> NULL OR [IDS123] <> NULL OR [IDS129] <> NULL OR [IDS138] <> NULL OR [IDS147] <> NULL OR [IDS150] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 3. IF [IDS1] = TRUE AND ([IDS2] = NULL OR [IDS9] = NULL OR [IDS16] = NULL OR [IDS21] = NULL OR [IDS30] = NULL OR [IDS35] = NULL OR [IDS81] = NULL OR [IDS88] = NULL OR [IDS97] = NULL OR [IDS123] = NULL OR [IDS129] = NULL OR [IDS138] = NULL OR [IDS147] = NULL OR [IDS150] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440000 2. Schematron ID = VR.ATO.IDS.440001 3. Schematron ID = VR.ATO.IDS.440002 | 1. CMN.ATO.GEN.001001 2. CMN.ATO.IDS.440001 3. CMN.ATO.IDS.440002 |
| 2 | rvctc4.02.05:InternationalDealings.RelatedPartiesTransactions.Indicator | 1. IF [IDS2] <> TRUE AND COUNT(SET(RP.{ForeignCountry}.{ActivityCode},RP.{ForeignCountry}):ANY ELEMENT <> NULL) > 0  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS2] = TRUE AND COUNT(SET(RP.{ForeignCountry}.{ActivityCode},RP.{ForeignCountry}):ANY ELEMENT <> NULL) = 0  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440003 2. Schematron ID = VR.ATO.IDS.440004 | 1. CMN.ATO.IDS.440003 2. CMN.ATO.IDS.440004 |
| 3 | rvctc4.02.05:InternationalDealings.SpecifiedCountriesTransactions.Indicator | 1. IF [IDS9] <> TRUE AND COUNT(SET(RP.{SpecifiedCountry}.{ActivityCode},RP.{SpecifiedCountry}):ANY ELEMENT <> NULL) > 0  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS9] = TRUE AND COUNT(SET(RP.{SpecifiedCountry}.{ActivityCode},RP.{SpecifiedCountry}):ANY ELEMENT <> NULL) = 0  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440010 2. Schematron ID = VR.ATO.IDS.440011 | 1. CMN.ATO.IDS.440010 2. CMN.ATO.IDS.440011 |
| 4 | rvctc4.02.05:InternationalDealings.TransactionsTangiblePropertyRevenue.Indicator | 1. IF ([IDS16] <> TRUE) AND ([IDS17] <> NULL OR [IDS18] <> NULL OR [IDS19] <> NULL OR [IDS20] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS16] = TRUE AND (([IDS17] = NULL AND [IDS18] = NULL) OR [IDS19] = NULL OR [IDS20] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440012 2. Schematron ID = VR.ATO.IDS.440013 | 1. CMN.ATO.IDS.440012 2. CMN.ATO.IDS.440013 |
| 5 | rvctc4.02.05:InternationalDealings.TransactionsRoyaltiesLicenceFees.Indicator | 1. IF [IDS21] <> TRUE AND ([IDS22] <> NULL OR [IDS23] <> NULL OR [IDS24] <> NULL OR [IDS25] <> NULL OR [IDS26] <> NULL OR [IDS27] <> NULL OR [IDS28] <> NULL OR [IDS29] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS21] = TRUE AND [IDS22] = NULL AND [IDS23] = NULL AND [IDS24] = NULL AND [IDS25] = NULL AND [IDS26] = NULL AND [IDS27] = NULL AND [IDS28] = NULL AND [IDS29] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440014 2. Schematron ID = VR.ATO.IDS.440015 | 1. CMN.ATO.IDS.440014 2. CMN.ATO.IDS.440015 |
| 6 | rvctc4.02.05:InternationalDealings.TransactionsRentLeasing.Indicator | 1. IF [IDS30] <> TRUE AND ([IDS31] <> NULL OR [IDS32] <> NULL OR [IDS33] <> NULL OR [IDS34] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS30] = TRUE) AND (([IDS31] = NULL AND [IDS32] = NULL) OR [IDS33] = NULL AND [IDS34] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440020 2. Schematron ID = VR.ATO.IDS.440021 | 1. CMN.ATO.IDS.440020 2. CMN.ATO.IDS.440021 |
| 7 | rvctc4.02.05:InternationalDealings.TransactionsServiceArrangements.Indicator | 1. IF [IDS35] <> TRUE AND ([IDS36] <> NULL OR [IDS37] <> NULL OR [IDS38] <> NULL OR [IDS39] <> NULL OR [IDS40] <> NULL OR [IDS41] <> NULL OR [IDS42] <> NULL OR  [IDS43] <> NULL OR [IDS44] <> NULL OR [IDS45] <> NULL OR [IDS46] <> NULL OR [IDS47] <> NULL OR [IDS48] <> NULL OR [IDS49] <> NULL OR [IDS50] <> NULL OR  [IDS51] <> NULL OR [IDS52] <> NULL OR [IDS53] <> NULL OR [IDS54] <> NULL OR [IDS55] <> NULL OR [IDS56] <> NULL OR [IDS57] <> NULL OR [IDS58] <> NULL OR  [IDS59] <> NULL OR [IDS60] <> NULL OR [IDS61] <> NULL OR [IDS62] <> NULL OR [IDS63] <> NULL OR [IDS64] <> NULL OR [IDS65] <> NULL OR [IDS66] <> NULL OR  [IDS67] <> NULL OR [IDS68] <> NULL OR [IDS69] <> NULL OR [IDS70] <> NULL OR [IDS71] <> NULL OR [IDS72] <> NULL OR [IDS73] <> NULL OR [IDS74] <> NULL OR  [IDS75] <> NULL OR [IDS76] <> NULL OR [IDS77] <> NULL OR [IDS78] <> NULL OR [IDS79] <> NULL OR [IDS80] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS35] = TRUE AND [IDS36] = NULL AND [IDS37] = NULL AND [IDS38] = NULL AND [IDS39] = NULL AND [IDS40] = NULL AND [IDS41] = NULL AND [IDS42] = NULL AND [IDS43] = NULL AND [IDS44] = NULL AND [IDS45] = NULL AND [IDS46] = NULL AND [IDS47] = NULL AND [IDS48] = NULL AND [IDS49] = NULL AND [IDS50] = NULL AND [IDS51] = NULL AND  [IDS52] = NULL AND [IDS53] = NULL AND [IDS54] = NULL AND [IDS55] = NULL AND [IDS56] = NULL AND [IDS57] = NULL AND [IDS58] = NULL AND [IDS59] = NULL AND  [IDS60] = NULL AND [IDS61] = NULL AND [IDS62] = NULL AND [IDS63] = NULL AND [IDS64] = NULL AND [IDS65] = NULL AND [IDS66] = NULL AND [IDS67] = NULL AND  [IDS68] = NULL AND [IDS69] = NULL AND [IDS70] = NULL AND [IDS71] = NULL AND [IDS72] = NULL AND [IDS73] = NULL AND [IDS74] = NULL AND [IDS75] = NULL AND  [IDS76] = NULL AND [IDS77] = NULL AND [IDS78] = NULL AND [IDS79] = NULL AND [IDS80] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440022 2. Schematron ID = VR.ATO.IDS.440023 | 1. CMN.ATO.IDS.440022 2. CMN.ATO.IDS.440023 |
| 8 | rvctc4.02.05:InternationalDealings.DerivativeTransactions.Indicator | 1. IF ([IDS81] <> TRUE) AND ([IDS82] <> NULL OR [IDS83] <> NULL OR [IDS84] <> NULL OR [IDS85] <> NULL OR [IDS86] <> NULL OR [IDS87] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS81] = TRUE) AND (([IDS82] = NULL AND [IDS83] = NULL) OR [IDS84] = NULL OR [IDS85] = NULL OR [IDS86] = NULL OR [IDS87] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440035 2. Schematron ID = VR.ATO.IDS.440036 | 1. CMN.ATO.IDS.440035 2. CMN.ATO.IDS.440036 |
| 9 | rvctc4.02.05:InternationalDealings.DerivativesTradingGlobal.Indicator | N/A | N/A | N/A |
| 10 | rvctc4.02.05:InternationalDealings.DebtFactoringSecuritisation.Indicator | 1. IF [IDS88] <> TRUE AND ([IDS89] <> NULL OR [IDS90] <> NULL OR [IDS91] <> NULL OR [IDS92] <> NULL OR [IDS93] <> NULL OR [IDS94] <> NULL OR [IDS95] <> NULL OR [IDS96] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS88] = TRUE AND [IDS89] = NULL AND [IDS90] = NULL AND [IDS91] = NULL AND [IDS92] = NULL AND [IDS93] = NULL AND [IDS94] = NULL AND [IDS95] = NULL AND [IDS96] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440037 2. Schematron ID = VR.ATO.IDS.440038 | 1. CMN.ATO.IDS.440037 2. CMN.ATO.IDS.440038 |
| 11 | rvctc4.02.05:InternationalDealings.OtherFinancialDealings.Indicator | 1. IF [IDS97] <> TRUE AND ([IDS98] <> NULL OR [IDS99] <> NULL OR [IDS100] <> NULL OR [IDS101] <> NULL OR [IDS102] <> NULL OR [IDS103] <> NULL OR [IDS104] <> NULL OR [IDS105] <> NULL OR [IDS106] <> NULL OR [IDS107] <> NULL OR [IDS108] <> NULL OR [IDS109] <> NULL OR [IDS110] <>NULL OR [IDS111] <> NULL OR [IDS112] <> NULL OR [IDS113] <> NULL OR [IDS114] <> NULL OR [IDS115] <> NULL OR [IDS116] <> NULL OR [IDS117] <> NULL OR [IDS118] <> NULL OR [IDS119] <> NULL OR [IDS120] <> NULL OR [IDS121] <> NULL OR [IDS122] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS97] = TRUE AND [IDS98] = NULL AND [IDS99] = NULL AND [IDS100] = NULL AND [IDS101] = NULL AND [IDS102] = NULL AND [IDS103] = NULL AND [IDS104] = NULL AND [IDS105] = NULL AND [IDS106] = NULL AND [IDS107] = NULL AND [IDS108] = NULL AND [IDS109] = NULL AND [IDS110] = NULL AND [IDS111] = NULL AND [IDS112] = NULL AND [IDS113] = NULL AND [IDS114] = NULL AND [IDS115] = NULL AND [IDS116] = NULL AND [IDS117] = NULL AND [IDS118] = NULL AND [IDS119] = NULL AND [IDS120] = NULL AND [IDS121] = NULL AND [IDS122] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440045 2. Schematron ID = VR.ATO.IDS.440046 | 1. CMN.ATO.IDS.440045 2. CMN.ATO.IDS.440046 |
| 12 | rvctc4.02.05:InternationalDealings.OtherRevenue.Indicator | 1. IF ([IDS123] <> TRUE) AND ([IDS124] <> NULL OR [IDS125] <> NULL OR [IDS126] <> NULL OR [IDS127] <> NULL OR [IDS128] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS123] = TRUE) AND (([IDS124] = NULL AND [IDS125] = NULL) OR [IDS126] = NULL OR [IDS127] = NULL OR [IDS128] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440057 2. Schematron ID = VR.ATO.IDS.440058 | 1. CMN.ATO.IDS.440057 2. CMN.ATO.IDS.440058 |
| 13 | bafot.02.11:Miscellaneous.CapitalNature.Indicator | 1. IF [IDS129] <> TRUE AND ([IDS130] <> NULL OR [IDS131] <> NULL OR [IDS132] <> NULL OR [IDS133] <> NULL OR [IDS134] <> NULL OR [IDS135] <> NULL OR [IDS136] <> NULL OR [IDS137] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS129] = TRUE AND [IDS130] = NULL AND [IDS131] = NULL AND [IDS132] = NULL AND [IDS133] = NULL AND [IDS134] = NULL AND [IDS135] = NULL AND [IDS136] = NULL AND [IDS137] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440059 2. Schematron ID = VR.ATO.IDS.440060 | 1. CMN.ATO.IDS.440059 2. CMN.ATO.IDS.440060 |
| 14 | bafot.02.11:Miscellaneous.ReceivedOrProvidedServicesPropertyProcessesRightsOrObligationsForNonMonetaryConsideration.Indicator | 1. IF [IDS138] <> TRUE AND ([IDS139] <> NULL OR [IDS140] <> NULL OR [IDS141] <> NULL OR [IDS142] <> NULL OR [IDS143] <> NULL OR [IDS144] <> NULL OR [IDS145] <> NULL OR [IDS146] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS138] = TRUE AND ([IDS139] = NULL AND [IDS140] = NULL AND [IDS141] = NULL AND [IDS142] = NULL AND [IDS143] = NULL AND [IDS144] = NULL AND [IDS145] = NULL AND [IDS146] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440067 2. Schematron ID = VR.ATO.IDS.440068 | 1. CMN.ATO.IDS.440067 2. CMN.ATO.IDS.440068 |
| 15 | rvctc4.02.05:InternationalDealings.ShareBasedEmployeeRemuneration.Indicator | 1. IF ([IDS147] <> TRUE OR [IDS147] = NULL) AND ([IDS148] <> NULL OR [IDS149] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS147] = TRUE AND ([IDS148] = NULL AND [IDS149] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440073 2. Schematron ID = VR.ATO.IDS.440074 | 1. CMN.ATO.IDS.440073 2. CMN.ATO.IDS.440074 |
| 16 | rvctc4.02.05:InternationalDealings.CostContributionArrangements.Indicator | N/A | N/A | N/A |
| 17 | rvctc4.02.05:InternationalDealings.RestructuringEvents.Indicator | 1. IF [IDS151] = FALSE AND COUNT(RP.{RestructuringEvent}:ANY ELEMENT <> NULL) > 0  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS151] = TRUE AND COUNT(SET(RP.{RestructuringEvent}):ANY ELEMENT <> NULL) = 0  RETURN VALIDATION MESSAGE ENDIF 3. IF [IDS151] = NULL RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440075 2. Schematron ID = VR.ATO.IDS.440076 3. Schematron ID = VR.ATO.IDS.440077 | 1. CMN.ATO.IDS.440075 2. CMN.ATO.IDS.440076 3. CMN.ATO.GEN.001001 |
| 18 | rvctc4.02.05:InternationalDealings.TransactionsRestructuringEventsAssetRevaluation.Indicator | 1. IF [IDS159] = NULL RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440079 | 1. CMN.ATO.GEN.001001 |
| 19 | rvctc4.02.05:InternationalDealings.BranchOperations.Indicator | 1. IF [IDS160] = FALSE AND ([IDS161] <> NULL AND [IDS162] <> NULL AND [IDS163] <> NULL AND [IDS164] <> NULL AND [IDS165] <> NULL AND [IDS166] <> NULL AND [IDS167] <> NULL AND [IDS168] <> NULL) AND COUNT(RP.BranchOperations.{InternallyRecordedDealings}:ANY ELEMENT <> NULL) > 0   RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS160] = TRUE AND ([IDS161] = NULL AND [IDS162] = NULL AND [IDS163] = NULL AND [IDS164] = NULL AND [IDS165] = NULL AND [IDS166] = NULL AND [IDS167] = NULL AND [IDS168] = NULL) AND COUNT (RP.BranchOperations.{InternallyRecordedDealings}:ANY ELEMENT <> NULL) = 0   RETURN VALIDATION MESSAGE ENDIF 3. IF [IDS160] = NULL RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440080 2. Schematron ID = VR.ATO.IDS.440081 3. Schematron ID = VR.ATO.IDS.440082 | 1. CMN.ATO.IDS.440080 2. CMN.ATO.IDS.440081 3. CMN.ATO.GEN.001001 |
| 20 | rvctc4.02.05:InternationalDealings.FinancialArrangements.Indicator | 1. IF [IDS172] = FALSE AND ([IDS173] <> NULL OR [IDS174] <> NULL OR [IDS175] <> NULL OR [IDS176] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS172] = TRUE AND [IDS173] = NULL AND [IDS174] = NULL AND [IDS175] = NULL AND [IDS176] = NULL  RETURN VALIDATION MESSAGE ENDIF 3. IF [IDS172] = NULL RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440095 2. Schematron ID = VR.ATO.IDS.440096 3. Schematron ID = VR.ATO.IDS.440097 | 1. CMN.ATO.IDS.440095 2. CMN.ATO.IDS.440096 3. CMN.ATO.GEN.001001 |
| 21 | rvctc4.02.05:InternationalDealings.TaxationOfFinancialArrangementsRulesApplied.Indicator | 1. IF [IDS177] = FALSE AND ([IDS178] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS177] = TRUE AND [IDS178] = NULL  RETURN VALIDATION MESSAGE ENDIF 3. IF [IDS177] = NULL RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440102 2. Schematron ID = VR.ATO.IDS.440103 3. Schematron ID = VR.ATO.IDS.440104 | 1. CMN.ATO.IDS.440102 2. CMN.ATO.IDS.440103 3. CMN.ATO.GEN.001001 |
| 22 | rvctc4.02.05:InternationalDealings.TaxTimingMethodElections.Code | 1. IF COUNT([IDS178] > 6)   RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS178] = "G = No elections made" AND (COUNT([IDS178] > 1))  RETURN VALIDATION MESSAGE ENDIF 3. IF [IDS178] = ANY OTHER OCCURRENCE OF [IDS178]  RETURN VALIDAITON MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440293 2. Schematron ID = VR.ATO.IDS.440294 3. Schematron ID = VR.ATO.IDS.440295 | 1. CMN.ATO.IDS.440293 2. CMN.ATO.IDS.440294 3. CMN.ATO.IDS.440295 |
| 23 | bafot.02.11:Miscellaneous.InterestInControlledForeignCompaniesAndControlledForeignTrusts.Indicator | 1. IF [IDS184] = FALSE AND ([IDS185] <> NULL OR [IDS186] <> NULL OR [IDS187] <> NULL OR [IDS188] <> NULL OR [IDS189] <> NULL OR [IDS190] <> NULL OR [IDS191] <> NULL OR [IDS192] <> NULL OR [IDS193] <> NULL OR [IDS194] <> NULL)  RETURN VALIDATION RULE ENDIF 2. IF [IDS184] = TRUE AND (([IDS185] = NULL AND [IDS186] = NULL AND [IDS187] = NULL) OR ([IDS188] = NULL AND [IDS189] = NULL AND [IDS190] = NULL AND [IDS191] = NULL AND [IDS192] = NULL AND [IDS193] = NULL) OR [IDS194] = NULL)  RETURN VALIDATION RULE ENDIF 3. IF [IDS184] = NULL RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440105 2. Schematron ID = VR.ATO.IDS.440106 3. Schematron ID = VR.ATO.IDS.440107 | 1. CMN.ATO.IDS.440105 2. CMN.ATO.IDS.440106 3. CMN.ATO.GEN.001001 |
| 24 | bafpr1.02.12:Income.ControlledForeignCompaniesAttributableIncomeTotal.Amount | 1. IF[IDS191] <> ([IDS188] + [IDS189] + [IDS190])  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS191] <> NULL AND [IDS191] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440111 2. Schematron ID = VR.ATO.IDS.440112 | 1. CMN.ATO.IDS.440111 2. CMN.ATO.GEN.400011 |
| 25 | bafpr1.02.12:Income.ControlledForeignCompaniesChangeOfResidenceIncome.Amount | 1. IF [IDS192] <> NULL AND [IDS192] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440113 | 1. CMN.ATO.GEN.400011 |
| 26 | bafpr1.02.12:Income.ControlledForeignCompaniesAndControlledForeignTrustsInterposedAustralianEntitiesAttributableIncomeTotal.Amount | 1. IF [IDS193] <> NULL AND [IDS193] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440114 | 1. CMN.ATO.GEN.400011 |
| 27 | rvctc4.02.05:InternationalDealings.ControlledForeignCompaniesResidentUnlistedCountryBenefitProvided.Indicator | N/A | N/A | N/A |
| 28 | bafpr1.02.12:Income.ForeignBranchOperationsInterestsInForeignCompaniesOrForeignTrusts.Indicator | 1. IF [IDS195] = FALSE AND ([IDS196] <> NULL OR [IDS197] <> NULL OR [IDS198] <> NULL OR [IDS199] <> NULL OR [IDS200] <> NULL OR [IDS201] <> NULL OR [IDS202] <> NULL OR [IDS203] <>NULL OR [IDS204] <> NULL OR [IDS205] <> NULL OR [IDS206] <> NULL OR [IDS208] <> NULL OR [IDS213] = NULL OR [IDS216] = NULL OR [IDS217] = NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS195] = TRUE AND (([IDS196] = NULL AND [IDS197] = NULL AND [IDS198] = NULL AND [IDS199] = NULL AND [IDS200] = NULL AND [IDS201] = NULL AND [IDS202] = NULL AND [IDS203] = NULL AND [IDS204] = NULL AND [IDS205] = NULL) OR [IDS206] = NULL OR [IDS208] = NULL OR [IDS213] = NULL OR [IDS216] = NULL OR [IDS217] = NULL)  RETURN VALIDATION MESSAGE ENDIF 3. IF [IDS195] = NULL RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440115 2. Schematron ID = VR.ATO.IDS.440116 3. Schematron ID = VR.ATO.IDS.440117 | 1. CMN.ATO.IDS.440115 2. CMN.ATO.IDS.440116 3. CMN.ATO.GEN.001001 |
| 29 | bafpr1.02.12:Expense.NonDeductibleExemptIncome.Amount | 1. IF [IDS199] <> NULL AND [IDS199] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440121 | 1. CMN.ATO.GEN.400011 |
| 30 | rvctc2.02.08:IncomeTax.Deduction.DebtEarningNonAssessableForeignIncome.Indicator | 1. IF [IDS206] <> TRUE AND [IDS207] <> NULL  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS206] = TRUE AND [IDS207] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440128 2. Schematron ID = VR.ATO.IDS.440129 | 1. CMN.ATO.IDS.440128 2. CMN.ATO.IDS.440129 |
| 31 | rvctc2.02.08:IncomeTax.Deduction.DebtEarningNonAssessableForeignIncomeTotal.Amount | 1. IF [IDS207] > 0 AND ([IDS207] > [IDS226])  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS207] <> NULL AND [IDS207] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440130 2. Schematron ID = VR.ATO.IDS.440131 | 1. CMN.ATO.IDS.440130 2. CMN.ATO.GEN.400011 |
| 32 | rvctc3.02.00:CapitalGainsTax.Event.Indicator | 1. IF ([IDS208] <> TRUE) AND ([IDS209] <> NULL OR [IDS210] <> NULL OR [IDS211] <> NULL OR [IDS212] <> NULL)  RETURN VALDIATION MESSAGE ENDIF 2. IF [IDS208] = TRUE AND [IDS209] = NULL AND [IDS210] = NULL AND [IDS211] = NULL AND [IDS212] = NULL  RETURN VALDIATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440132 2. Schematron ID = VR.ATO.IDS.440133 | 1. CMN.ATO.IDS.440132 2. CMN.ATO.IDS.440133 |
| 33 | rvctc3.02.10:CapitalGainsTax.ActiveForeignBusinessCapitalGains.Amount | 1. IF [IDS209] <> NULL AND [IDS209] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440134 | 1. CMN.ATO.GEN.400011 |
| 34 | rvctc1.02.10:IncomeTax.ActiveForeignBusinessCapitalGainsReduction.Amount | 1. IF [IDS210] > 0 AND [IDS210] > [IDS209]  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS210] <> NULL AND [IDS210] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440135 2. Schematron ID = VR.ATO.IDS.440136 | 1. CMN.ATO.IDS.440135 2. CMN.ATO.GEN.400011 |
| 35 | rvctc3.02.10:CapitalGainsTax.ActiveForeignBusinessCapitalLosses.Amount | 1. IF [IDS212] > 0 AND [IDS212] > [IDS211]  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS211] <> NULL AND [IDS211] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440137 2. Schematron ID = VR.ATO.IDS.440138 | 1. CMN.ATO.IDS.440137 2. CMN.ATO.GEN.400011 |
| 36 | rvctc1.02.10:IncomeTax.ActiveForeignBusinessCapitalLossesReduction.Amount | 1. IF [IDS212] <> NULL AND [IDS212] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440139 | 1. CMN.ATO.GEN.400011 |
| 37 | bafot.02.11:Miscellaneous.TransferPropertyMoneyOrServices.Indicator | 1. IF [IDS213] <> TRUE AND (COUNT(SET(RP.{TrustExemptionCode}):ANY ELEMENT <> NULL) > 0)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS213] = TRUE AND (COUNT(SET(RP.{TrustExemptionCode}):ANY ELEMENT <> NULL) = 0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440296 2. Schematron ID = VR.ATO.IDS.440297 | 1. CMN.ATO.IDS.440296 2. CMN.ATO.IDS.440297 |
| 38 | bafot.02.11:Miscellaneous.NonResidentTrustInterestEntitlementOrBeneficiary.Indicator | N/A | N/A | N/A |
| 39 | bafot.02.11:Miscellaneous.ForeignHybridLimitedPartnershipOrForeignHybridCompanyShareholder.Indicator | 1. IF ([IDS217] <> TRUE) AND ([IDS218] <> NULL OR [IDS219] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS217] = TRUE AND ([IDS218] = NULL OR [IDS219] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440141 2. Schematron ID = VR.ATO.IDS.440142 | 1. CMN.ATO.IDS.440141 2. CMN.ATO.IDS.440142 |
| 40 | bafot.02.11:Miscellaneous.ForeignHybridLimitedPartnershipOrForeignHybridCompanyInterestIn.Count | N/A | N/A | N/A |
| 41 | bafpo7.02.11:Assets.Investment.ForeignHybridLimitedPartnershipOrForeignHybridCompanyNetIncomeProfitTotal.Amount | 1. IF [IDS219] <> NULL AND [IDS219] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440143 | 1. CMN.ATO.GEN.400011 |
| 42 | bafpo6.02.09:Liabilities.ThinCapitalisation.ProvisionsApplied.Indicator | 1. IF [IDS220] = FALSE AND ([IDS221] <> NULL OR [IDS223] <> NULL OR [IDS224] <> NULL OR [IDS225] <> NULL OR [IDS226] <> NULL OR [IDS227] <> NULL OR [IDS228] <> NULL OR [IDS229] <> NULL OR [IDS230] <> NULL OR [IDS241] <> NULL OR [IDS255] <> NULL OR [IDS257] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS220] = TRUE AND [IDS221] = NULL  RETURN VALIDAITON MESSAGE ENDIF 3. IF [IDS220] = NULL RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440144 2. Schematron ID = VR.ATO.IDS.440145 3. Schematron ID = VR.ATO.IDS.440146 | 1. CMN.ATO.IDS.440144 2. CMN.ATO.IDS.440145 3. CMN.ATO.GEN.001001 |
| 43 | bafpo6.02.09:Liabilities.ThinCapitalisation.AustralianResidentCompanyElected.Indicator | 1. IF [IDS221] = FALSE AND ([IDS222] <> NULL OR ([IDS223] = NULL OR [IDS224] = NULL OR [IDS225] = NULL OR [IDS230] = NULL OR [IDS241] = NULL OR [IDS255] = NULL OR [IDS257] = NULL) OR ([IDS226] = NULL OR [IDS227] = NULL OR [IDS228] = NULL OR [IDS229] = NULL))  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS221] = TRUE AND ([IDS222] = NULL OR ([IDS223] <> NULL OR [IDS224] <> NULL OR [IDS225] <> NULL OR [IDS226] <> NULL OR [IDS227] <> NULL OR [IDS228] <> NULL OR [IDS229] <> NULL OR [IDS230] <> NULL OR [IDS241] <> NULL OR [IDS255] <> NULL OR [IDS257] <> NULL))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440147 2. Schematron ID = VR.ATO.IDS.440148 | 1. CMN.ATO.IDS.440147 2. CMN.ATO.IDS.440148 |
| 44 | pyid.02.00: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 |
| 45 | bafpo6.02.09:Liabilities.ThinCapitalisation.EntityType.Code | 1. IF ([IDS231] > 0 OR [IDS234] > 0) AND [IDS223] <> SET ("7","8")  RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS235] > 0 OR [IDS237] > 0 OR [IDS238] > 0) AND ([IDS223] <> "7")  RETURN VALIDATION MESSAGE ENDIF 3. IF ([IDS239] > 0 or [IDS240] > 0) AND ([IDS223] <> "8")  RETURN VALIDATION MESSAGE ENDIF 4. IF ([IDS242] > 0 OR [IDS246] > 0 OR [IDS247] > 0 OR [IDS248] > 0 OR [IDS249] > 0) AND ([IDS223] <> SET("1","2","3","4","5","6"))  RETURN VALIDATION MESSAGE ENDIF 5. IF ([IDS251] > 0 OR [IDS252] > 0) AND ([IDS223] <> SET ("2","4","6"))  RETURN VALIDATION MESSAGE ENDIF 6. IF ([IDS253] > 0 OR [IDS254] > 0) AND ([IDS223] <> SET ("1","2"))  RETURN VALIDATION MESSAGE ENDIF 7. IF ([IDS258] > 0 OR [IDS259] > 0) AND ([IDS223] <> "7")  RETURN VALIDATION MESSAGE ENDIF 8. IF ([IDS260] > 0 OR [IDS261] > 0 OR [IDS262] > 0) AND [IDS223] <> SET ("1", "2")  RETURN VALIDATION MESSAGE ENDIF  9. IF ([IDS223] = SET ("7","8")) AND ([IDS228] > 0) AND ([IDS233] = NULL OR [IDS233] = 0)  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.IDS.440149 2. Schematron ID = VR.ATO.IDS.440150 3. Schematron ID = VR.ATO.IDS.440151 4. Schematron ID = VR.ATO.IDS.440152 5. Schematron ID = VR.ATO.IDS.440153 6. Schematron ID = VR.ATO.IDS.440154 7. Schematron ID = VR.ATO.IDS.440155 8. Schematron ID = VR.ATO.IDS.440156  9. Schematron ID = VR.ATO.IDS.440318 | 1. CMN.ATO.IDS.440149 2. CMN.ATO.IDS.440150 3. CMN.ATO.IDS.440151 4. CMN.ATO.IDS.440152 5. CMN.ATO.IDS.440153 6. CMN.ATO.IDS.440154 7. CMN.ATO.IDS.440155 8. CMN.ATO.IDS.440156  9. CMN.ATO.IDS.440318 |
| 46 | bafpo6.02.09:Liabilities.ThinCapitalisation.GeneralToFinancialStatusChange.Indicator | 1. IF [IDS223] <> NULL AND [IDS224] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440157 | 1. CMN.ATO.IDS.440157 |
| 47 | bafpo6.02.09:Liabilities.ThinCapitalisation.AveragingMethodAdopted.Code | 1. IF [IDS223] <> NULL AND [IDS225] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440158 | 1. CMN.ATO.IDS.440158 |
| 48 | bafpo6.02.09:Liabilities.ThinCapitalisation.DeductionDebt.Amount | 1. IF [IDS226] <> NULL AND [IDS226] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440159 | 1. CMN.ATO.GEN.400011 |
| 49 | bafpo6.02.09:Liabilities.ThinCapitalisation.RelatedNonResidentsDebtDeduction.Amount | 1. IF ([IDS227] > 0) AND ([IDS227] > [IDS226])  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS227] <> NULL AND [IDS227] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440160 2. Schematron ID = VR.ATO.IDS.440161 | 1. CMN.ATO.IDS.440160 2. CMN.ATO.GEN.400011 |
| 50 | bafpo6.02.09:Liabilities.ThinCapitalisation.DeductionDebtDisallowed.Amount | 1. IF [IDS223] <> NULL AND [IDS228] = NULL  RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS223] = SET(“1”,”2”,”3”,”4”,”5”,”6”)) AND ([IDS228] > 0) AND (([IDS226] = NULL OR [IDS226] = 0) OR ([IDS245] = NULL OR [IDS245] = 0))  RETURN VALIDATION MESSAGE ENDIF 3. IF [IDS228] <> NULL AND [IDS228] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440162 2. Schematron ID = VR.ATO.IDS.440163 3. Schematron ID = VR.ATO.IDS.440164 | 1. CMN.ATO.IDS.440162 2. CMN.ATO.IDS.440163 3. CMN.ATO.GEN.400011 |
| 51 | bafpo6.02.09:Liabilities.ThinCapitalisation.DebtAdjustedAverage.Amount | 1. IF [IDS229] <> NULL AND [IDS229] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440165 | 1. CMN.ATO.GEN.400011 |
| 52 | bafpo6.02.09:Liabilities.ThinCapitalisation.AuthorisedDepositTakingInstitution.Indicator | 1. IF ([IDS230] <> TRUE) AND ([IDS231] <> NULL OR [IDS232] <> NULL OR [IDS233] <> NULL OR [IDS234] <> NULL OR [IDS235] <> NULL OR [IDS236] <> NULL OR [IDS237] <> NULL OR [IDS238] <> NULL OR [IDS239] <> NULL OR [IDS240] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS230] = TRUE AND [IDS231] = NULL AND [IDS232] = NULL AND [IDS233] = NULL AND [IDS234] = NULL AND [IDS235] = NULL AND [IDS236] = NULL AND [IDS237] = NULL AND [IDS238] = NULL AND [IDS239] = NULL AND [IDS240] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440166 2. Schematron ID = VR.ATO.IDS.440167 | 1. CMN.ATO.IDS.440166 2. CMN.ATO.IDS.440167 |
| 53 | bafpo6.02.09:Liabilities.ThinCapitalisation.EquityCapitalAdjustedAverage.Amount | 1. IF [IDS231] <> NULL AND [IDS231] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440168 | 1. CMN.ATO.GEN.400011 |
| 54 | bafpo6.02.09:Capital.ThinCapitalisation.SafeHarbour.Amount | 1. IF [IDS232] <> NULL AND [IDS232] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440169 | 1. CMN.ATO.GEN.400011 |
| 55 | bafpo6.02.09:Capital.ThinCapitalisation.EquityShortfall.Amount | 1. IF [IDS233] <> NULL AND [IDS233] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440170 | 1. CMN.ATO.GEN.400011 |
| 56 | bafpo6.02.09:Liabilities.ThinCapitalisation.RiskWeightedAssetsAverageValue.Amount | 1. IF [IDS234] <> NULL AND [IDS234] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440171 | 1. CMN.ATO.GEN.400011 |
| 57 | bafpo6.02.09:Liabilities.ThinCapitalisation.EquityCapitalAttributableToOverseasPermanentEstablishments.Amount | 1. IF [IDS235] <> NULL AND [IDS235] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440172 | 1. CMN.ATO.GEN.400011 |
| 58 | bafpo6.02.09:Liabilities.ThinCapitalisation.RiskWeightedAssetsOverseasPermanentEstablishmentsAverageValueTotal.Amount | 1. IF [IDS236] <> NULL AND [IDS236] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440173 | 1. CMN.ATO.GEN.400011 |
| 59 | bafpo6.02.09:Liabilities.ThinCapitalisation.ControlledForeignADIEntityEquityAverageValue.Amount | 1. IF [IDS237] <> NULL AND [IDS237] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440174 | 1. CMN.ATO.GEN.400011 |
| 60 | bafpo6.02.09:Liabilities.ThinCapitalisation.Tier1PrudentialCapitalDeduction.Amount | 1. IF [IDS238] <> NULL AND [IDS238] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440175 | 1. CMN.ATO.GEN.400011 |
| 61 | bafpo6.02.09:Capital.ThinCapitalisation.RiskWeightedAssetsAttributableToAustralianPermanentEstablishmentsAverage.Amount | 1. IF [IDS239] <> NULL AND [IDS239] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440176 | 1. CMN.ATO.GEN.400011 |
| 62 | bafpo6.02.09:Capital.ThinCapitalisation.DotationCapitalAverageValue.Amount | 1. IF [IDS240] <> NULL AND [IDS240] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440177 | 1. CMN.ATO.GEN.400011 |
| 63 | bafpo6.02.09:Liabilities.ThinCapitalisation.NonAuthorisedDepositTakingInstitution.Indicator | 1. IF [IDS241] <> TRUE AND ([IDS242] <> NULL OR [IDS243] <> NULL OR [IDS244] <> NULL OR [IDS245] <> NULL OR [IDS246] <> NULL OR [IDS247] <> NULL OR [IDS248] <> NULL OR [IDS249] <> NULL OR [IDS250] <> NULL OR [IDS251] <> NULL OR [IDS252] <> NULL OR [IDS253] <> NULL OR [IDS254] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS241] = TRUE AND ([IDS242] = NULL AND [IDS243] = NULL AND [IDS244] = NULL AND [IDS245] = NULL AND [IDS246] = NULL AND [IDS247] = NULL AND [IDS248] = NULL AND [IDS249] = NULL AND [IDS250] = NULL AND [IDS251] = NULL AND [IDS252] = NULL AND [IDS253] = NULL AND [IDS254] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440178 2. Schematron ID = VR.ATO.IDS.440179 | 1. CMN.ATO.IDS.440178 2. CMN.ATO.IDS.440179 |
| 64 | bafpo6.02.09:Capital.ThinCapitalisation.AssetsValueAverage.Amount | 1. IF [IDS242] <> NULL AND [IDS242] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440180 | 1. CMN.ATO.GEN.400011 |
| 65 | bafpo6.02.09:Capital.ThinCapitalisation.AssetRevaluation.Amount | 1. IF [IDS243] <> NULL AND [IDS243] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440181 | 1. CMN.ATO.GEN.400011 |
| 66 | bafpo6.02.09:Liabilities.ThinCapitalisation.DebtMaximumAllowable.Amount | 1. IF [IDS244] <> NULL AND [IDS244] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440182 | 1. CMN.ATO.GEN.400011 |
| 67 | bafpo6.02.09:Liabilities.ThinCapitalisation.ExcessDebt.Amount | 1. IF [IDS245] > 0 AND (([IDS226] = NULL OR [IDS226] = 0) OR ([IDS228] = NULL OR [IDS228] = 0))  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS245] <> NULL AND [IDS245] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440183 2. Schematron ID = VR.ATO.IDS.440184 | 1. CMN.ATO.IDS.440183 2. CMN.ATO.GEN.400011 |
| 68 | bafpo6.02.09:Liabilities.ThinCapitalisation.NonDebtLiabilitiesAverageValue.Amount | 1. IF [IDS246] <> NULL AND [IDS246] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440185 | 1. CMN.ATO.GEN.400011 |
| 69 | bafpo6.02.09:Liabilities.ThinCapitalisation.AssociateEntityDebtAverageValue.Amount | 1. IF [IDS247] <> NULL AND [IDS247] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440186 | 1. CMN.ATO.GEN.400011 |
| 70 | bafpo6.02.09:Capital.ThinCapitalisation.AssociateEntityEquityAverageValue.Amount | 1. IF [IDS248] <> NULL AND [IDS248] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440187 | 1. CMN.ATO.GEN.400011 |
| 71 | bafpo6.02.09:Liabilities.ThinCapitalisation.AssociateEntityExcessAverageValue.Amount | 1. IF [IDS249] <> NULL AND [IDS249] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440188 | 1. CMN.ATO.GEN.400011 |
| 72 | bafpo6.02.09:Capital.ThinCapitalisation.ExcludedEquityInterestsAverage.Amount | 1. IF [IDS250] <> NULL AND [IDS250] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440189 | 1. CMN.ATO.GEN.400011 |
| 73 | bafpo6.02.09:Capital.ThinCapitalisation.ZeroCapitalAverage.Amount | 1. IF [IDS251] <> NULL AND [IDS251] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440190 | 1. CMN.ATO.GEN.400011 |
| 74 | bafpo6.02.09:Liabilities.ThinCapitalisation.OnLentAverage.Amount | 1. IF [IDS252] <> NULL AND [IDS252] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440191 | 1. CMN.ATO.GEN.400011 |
| 75 | bafpo6.02.09:Capital.ThinCapitalisation.ControlledForeignNonAuthorisedDepositTakingInstitutionEntityEquityAverageValue.Amount | 1. IF [IDS253] <> NULL AND [IDS253] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440192 | 1. CMN.ATO.GEN.400011 |
| 76 | bafpo6.02.09:Capital.ThinCapitalisation.ControlledForeignEntityDebtAverageValue.Amount | 1. IF [IDS254] <> NULL AND [IDS254] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440193 | 1. CMN.ATO.GEN.400011 |
| 77 | bafpo6.02.09:Liabilities.ThinCapitalisation.ArmsLengthTests.Indicator | 1. IF [IDS255] <> TRUE AND [IDS256] <> NULL  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS255] = TRUE AND [IDS256] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440194 2. Schematron ID = VR.ATO.IDS.440195 | 1. CMN.ATO.IDS.440194 2. CMN.ATO.IDS.440195 |
| 78 | bafpo6.02.09:Capital.ThinCapitalisation.ArmsLengthDebt.Amount | 1. IF [IDS256] <> NULL AND [IDS256] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440196 | 1. CMN.ATO.GEN.400011 |
| 79 | bafpo6.02.09:Liabilities.ThinCapitalisation.GearingDebtCapitalTest.Indicator | 1. IF [IDS257] <> TRUE AND ([IDS258] <> NULL OR [IDS259] <> NULL OR [IDS260] <> NULL OR [IDS261] <> NULL OR [IDS262] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS257] = TRUE AND [IDS258] = NULL AND [IDS259] = NULL AND [IDS260] = NULL AND [IDS261] = NULL AND [IDS262] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440197 2. Schematron ID = VR.ATO.IDS.440198 | 1. CMN.ATO.IDS.440197 2. CMN.ATO.IDS.440198 |
| 80 | bafpo6.02.09:Capital.ThinCapitalisation.WorldwideGroupCapitalRatio.Fraction | 1. IF [IDS258] <> NULL AND [IDS258] <> NUMBER(U,6,5)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS258] <> NULL AND [IDS258] > 1  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440300 2. Schematron ID = VR.ATO.IDS.440301 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440301 |
| 81 | bafpo6.02.09:Capital.ThinCapitalisation.WorldwideCapital.Amount | 1. IF [IDS259] <> NULL AND [IDS259] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440199 | 1. CMN.ATO.GEN.400011 |
| 82 | bafpo6.02.09:Capital.ThinCapitalisation.WorldwideDebtTotal.Amount | 1. IF [IDS260] <> NULL AND [IDS260] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440200 | 1. CMN.ATO.GEN.400011 |
| 83 | bafpo6.02.09:Liabilities.ThinCapitalisation.WorldwideEquity.Amount | 1. IF [IDS261] <> NULL AND [IDS261] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440201 | 1. CMN.ATO.GEN.400011 |
| 84 | bafpo6.02.09:Capital.ThinCapitalisation.WorldwideGearingDebt.Amount | 1. IF [IDS262] <> NULL AND [IDS262] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440202 | 1. CMN.ATO.GEN.400011 |
| 85 | bafot.02.11:FinancialServices.ForeignBankOrQualifyingFinancialEntity.Indicator | 1. IF [IDS263] = FALSE AND ([IDS264] <> NULL OR [IDS265] <> NULL OR [IDS266] <> NULL OR [IDS267] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS263] = TRUE AND [IDS264] = NULL AND [IDS265] = NULL AND [IDS266] = NULL AND [IDS267] = NULL  RETURN VALIDATION MESSAGE ENDIF 3. IF [IDS263] = NULL RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440203 2. Schematron ID = VR.ATO.IDS.440204 3. Schematron ID = VR.ATO.IDS.440205 | 1. CMN.ATO.IDS.440203 2. CMN.ATO.IDS.440204 3. CMN.ATO.GEN.001001 |
| 86 | bafot.02.11:FinancialServices.NonOffshoreBankingUnitNotionalInterest.Amount | 1. IF [IDS265] <> NULL AND [IDS265] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440207 | 1. CMN.ATO.GEN.400011 |
| 87 | bafot.02.11:FinancialServices.OffshoreBankingUnitNotionalInterest.Amount | 1. IF [IDS266] <> NULL AND [IDS266] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440208 | 1. CMN.ATO.GEN.400011 |
| 88 | bafot.02.11:FinancialServices.NotionalInterestTaxWithholding.Amount | 1. IF [IDS267] <> NULL AND [IDS267] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440209 | 1. CMN.ATO.GEN.400011 |
| 89 | bafot.02.11:FinancialServices.OffshoreBankingUnitOrHeadConsolidatedGroup.Indicator | 1. IF [IDS268] = FALSE AND ([IDS269] <> NULL OR [IDS270] <> NULL OR [IDS271] <> NULL OR [IDS272] <> NULL OR [IDS273] <> NULL OR [IDS274] <> NULL OR [IDS275] <> NULL OR [IDS276] <> NULL OR [IDS277] <> NULL OR [IDS278] <> NULL OR [IDS279] <> NULL OR [IDS280] <> NULL OR [IDS281] <> NULL OR [IDS282] <> NULL OR [IDS283] <> NULL OR [IDS284] <> NULL OR [IDS285] <> NULL OR [IDS286] <> NULL OR [IDS287] <> NULL OR [IDS288] <> NULL OR [IDS289] <> NULL OR [IDS290] <> NULL OR [IDS291] <> NULL OR [IDS292] <> NULL OR [IDS293] <> NULL OR [IDS294] <> NULL OR [IDS295] <> NULL OR [IDS296] <> NULL OR [IDS297] <> NULL OR [IDS298] <> NULL OR [IDS299] <> NULL OR [IDS300] <> NULL OR [IDS301] <> NULL OR [IDS302] <> NULL OR [IDS303] <> NULL OR [IDS304] <> NULL OR [IDS305] <> NULL OR [IDS306] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS268] = TRUE AND ([IDS269] = NULL OR [IDS270] = NULL OR [IDS271] = NULL OR [IDS272] = NULL OR [IDS273] = NULL OR [IDS274] = NULL OR [IDS275] = NULL OR [IDS276] = NULL OR [IDS277] = NULL OR [IDS278] = NULL OR [IDS279] = NULL OR [IDS280] = NULL OR [IDS281] = NULL OR [IDS282] = NULL OR [IDS283] = NULL OR [IDS284] = NULL OR [IDS285] = NULL OR [IDS286] = NULL OR [IDS287] = NULL OR [IDS288] = NULL OR [IDS289] = NULL OR [IDS290] = NULL OR [IDS291] = NULL OR [IDS292] = NULL OR [IDS293] = NULL OR [IDS294] = NULL OR [IDS295] = NULL OR [IDS296] = NULL OR [IDS297] = NULL OR [IDS298] = NULL OR [IDS299] = NULL OR [IDS300] = NULL OR [IDS301] = NULL OR [IDS302] = NULL OR [IDS303] = NULL OR [IDS304] = NULL OR [IDS305] = NULL OR [IDS306] = NULL)  RETURN VALIDATION MESSAGE ENDIF 3. IF [IDS266] > 0 AND [IDS268] = FALSE  RETURN VALIDATION MESSAGE ENIF 4. IF [IDS268] = TRUE AND (([IDS297] = NULL OR [IDS297] = 0) OR ([IDS298] = NULL OR [IDS298] = 0) OR ([IDS306] = NULL OR [IDS306] = 0))  RETURN VALIDATION MESSAGE ENDIF 5. IF [IDS268] = NULL RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440210 2. Schematron ID = VR.ATO.IDS.440211 3. Schematron ID = VR.ATO.IDS.440212 4. Schematron ID = VR.ATO.IDS.440213 5. Schematron ID = VR.ATO.IDS.440214 | 1. CMN.ATO.IDS.440210 2. CMN.ATO.IDS.440211 3. CMN.ATO.IDS.440212 4. CMN.ATO.IDS.440213 5. CMN.ATO.GEN.001001 |

| **Context - RP.{ForeignCountry}** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Expense.Other.Amount | 1. IF (bafpr1.xx.xx:Expense.Other.Amount <> NULL) AND (bafpr1.xx.xx:Expense.Other.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440008 | 1. CMN.ATO.GEN.400011 |
| 2 | bafpr1.02.12:Revenue.Other.Amount | 1. IF (bafpr1.xx.xx:Revenue.Other.Amount <> NULL) AND (bafpr1.xx.xx:Revenue.Other.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440009 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.{ForeignCountry}.{ActivityCode}** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Expense.Total.Amount | 1. IF ANY OCCURRENCE OF ([IDS5] <> NULL OR [IDS6] <> NULL OR [IDS12] <> NULL OR [IDS13] <> NULL) AND  (([IDS17] = NULL OR [IDS17] = 0) AND ([IDS18] = NULL OR [IDS18] = 0) AND ([IDS22] = NULL OR [IDS22] = 0) AND ([IDS23] = NULL OR [IDS23] = 0) AND ([IDS26] = NULL OR [IDS26] = 0) AND ([IDS27] = NULL OR [IDS27] = 0) AND ([IDS31] = NULL OR [IDS31] = 0) AND ([IDS32] = NULL OR [IDS32] = 0) AND ([IDS36] = NULL OR [IDS36] = 0) AND ([IDS37] = NULL OR [IDS37] = 0) AND ([IDS40] = NULL OR [IDS40] = 0) AND ([IDS41] = NULL OR [IDS41] = 0) AND ([IDS44] = NULL OR [IDS44] = 0) AND ([IDS45] = NULL OR [IDS45] = 0) AND ([IDS48] = NULL OR [IDS48] = 0) AND ([IDS49] = NULL OR [IDS49] = 0) AND ([IDS52] = NULL OR [IDS52] = 0) AND ([IDS53] = NULL OR [IDS53] = 0) AND ([IDS56] = NULL OR [IDS56] = 0) AND ([IDS57] = NULL OR [IDS57] = 0) AND ([IDS60] = NULL OR [IDS60] = 0) AND ([IDS61] = NULL OR [IDS61] = 0) AND ([IDS64] = NULL OR [IDS64] = 0) AND ([IDS65] = NULL OR [IDS65] = 0) AND ([IDS68] = NULL OR [IDS68] = 0) AND ([IDS69] = NULL OR [IDS69] = 0) AND ([IDS72] = NULL OR [IDS72] = 0) AND ([IDS73] = NULL OR [IDS73] = 0) AND ([IDS76] = NULL OR [IDS76] = 0) AND ([IDS77] = NULL OR [IDS77] = 0) AND ([IDS82] = NULL OR [IDS82] = 0) AND ([IDS83] = NULL OR [IDS83] = 0) AND ([IDS89] = NULL OR [IDS89] = 0) AND ([IDS90] = NULL OR [IDS90] = 0) AND ([IDS93] = NULL OR [IDS93] = 0) AND ([IDS94] = NULL OR [IDS94] = 0) AND ([IDS102] = NULL OR [IDS102] = 0) AND ([IDS103] = NULL OR [IDS103] = 0) AND ([IDS106] = NULL OR [IDS106] = 0) AND ([IDS107] = NULL OR [IDS107] = 0) AND ([IDS110] = NULL OR [IDS110] = 0) AND ([IDS111] = NULL OR [IDS111] = 0) AND ([IDS114] = NULL OR [IDS114] = 0) AND ([IDS115] = NULL OR [IDS115] = 0) AND ([IDS118] = NULL OR [IDS118] = 0) AND ([IDS119] = NULL OR [IDS119] = 0) AND ([IDS124] = NULL OR [IDS124] = 0) AND ([IDS125] = NULL OR [IDS125] = 0))   RETURN VALIDATION MESSAGE ENDIF 2. IF (bafpr1.xx.xx:Expense.Total.Amount <> NULL) AND (bafpr1.xx.xx:Expense.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440005 2. Schematron ID = VR.ATO.IDS.440006 | 1. CMN.ATO.IDS.440005 2. CMN.ATO.GEN.400011 |
| 2 | bafpr1.02.12:Revenue.Total.Amount | 1. IF (bafpr1.xx.xx:Revenue.Total.Amount <> NULL) AND (bafpr1.xx.xx:Revenue.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440007 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.{RestructuringEvent}** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | pyde.02.09:OrganisationDetails.RestructuringEventEntity.Code | 1. FOR EACH RestructuringEvent IN SET (RP.{RestructuringEvent})  IF ([IDS152] = NULL OR [IDS153] = NULL OR [IDS154] = NULL OR [IDS155] = NULL OR [IDS156] = NULL OR [IDS158] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440078 | 1. CMN.ATO.IDS.440078 |
| 2 | bafot.02.11:Miscellaneous.CapitalValue.Code | N/A | N/A | N/A |
| 3 | bafot.02.11:Miscellaneous.NatureOfItem.Code | N/A | N/A | N/A |
| 4 | pyde.02.08:OrganisationDetails.InternationalRelatedPartyCountry.Code | N/A | N/A | N/A |
| 5 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |
| 6 | rvctc4.02.05:InternationalDealings.EventAnalysis.Indicator | N/A | N/A | N/A |

| **Context - RP.{SpecifiedCountry}** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Expense.Other.Amount | 1. IF (bafpr1.xx.xx:Expense.Other.Amount <> NULL) AND (bafpr1.xx.xx:Expense.Other.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440008 | 1. CMN.ATO.GEN.400011 |
| 2 | bafpr1.02.12:Revenue.Other.Amount | 1. IF (bafpr1.xx.xx:Revenue.Other.Amount <> NULL) AND (bafpr1.xx.xx:Revenue.Other.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440009 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.{SpecifiedCountry}.{ActivityCode}** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Expense.Total.Amount | 1. IF (bafpr1.xx.xx:Expense.Total.Amount <> NULL) AND (bafpr1.xx.xx:Expense.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440006 | 1. CMN.ATO.GEN.400011 |
| 2 | bafpr1.02.12:Revenue.Total.Amount | 1. IF (bafpr1.xx.xx:Revenue.Total.Amount <> NULL) AND (bafpr1.xx.xx:Revenue.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440007 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.{TrustExemptionCode}** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:Miscellaneous.TransferPropertyMoneyOrServices.Amount | 1. IF [IDS214] <> NULL AND [IDS214] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440140 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.Advisory** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount | 1. IF [IDS287] <> NULL AND [IDS287] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440248 | 1. CMN.ATO.GEN.400011 |
| 2 | bafot.02.11:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount | 1. IF bafot.xx.xx:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount <> NULL AND bafot.xx.xx:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS288] <> NULL AND ([IDS288] > [IDS287])  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440219 2. Schematron ID = VR.ATO.IDS.440249 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440249 |

| **Context - RP.Advisory.RelatedParty** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount | 1. IF [IDS289] <> NULL AND ([IDS289] > [IDS287])  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS289] <> NULL AND [IDS289] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440251 2. Schematron ID = VR.ATO.IDS.440252 | 1. CMN.ATO.IDS.440251 2. CMN.ATO.GEN.400011 |

| **Context - RP.AssetManagement** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Expense.Total.Amount | 1. IF (bafpr1.xx.xx:Expense.Total.Amount <> NULL) AND (bafpr1.xx.xx:Expense.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS72] <> NULL OR [IDS73] <> NULL OR [IDS74] <> NULL OR [IDS75] <> NULL) AND (([IDS72] = NULL AND [IDS73] = NULL) OR [IDS74] = NULL OR [IDS75] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440006 2. Schematron ID = VR.ATO.IDS.440033 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440033 |
| 2 | bafpr1.02.12:Revenue.Total.Amount | 1. IF (bafpr1.xx.xx:Revenue.Total.Amount <> NULL) AND (bafpr1.xx.xx:Revenue.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440007 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |

| **Context - RP.Borrowing** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount | 1. IF [IDS297] <> ([IDS269] + [IDS272] + [IDS275] + [IDS278] + [IDS281] + [IDS284] + [IDS287] + [IDS290] + [IDS293])  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS269] <> NULL AND [IDS269] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440215 2. Schematron ID = VR.ATO.IDS.440216 | 1. CMN.ATO.IDS.440215 2. CMN.ATO.GEN.400011 |
| 2 | bafot.02.11:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount | 1. IF [IDS270] <> NULL AND ([IDS270] > [IDS269])  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS298] <> ([IDS270] + [IDS273] + [IDS276] + [IDS279] + [IDS282] + [IDS285] + [IDS288] + [IDS291] + [IDS294] - [IDS296])  RETURN VALIDATION MESSAGE ENDIF 3. IF bafot.xx.xx:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount <> NULL AND bafot.xx.xx:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440217 2. Schematron ID = VR.ATO.IDS.440218 3. Schematron ID = VR.ATO.IDS.440219 | 1. CMN.ATO.IDS.440217 2. CMN.ATO.IDS.440218 3. CMN.ATO.GEN.400011 |

| **Context - RP.Borrowing.RelatedParty** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount | 1. IF [IDS271] <> NULL AND ([IDS271] > [IDS269])  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS299] <> ([IDS271] + [IDS274] + [IDS277] + [IDS280] + [IDS283] + [IDS286] + [IDS289] + [IDS292] + [IDS295])  RETURN VALIDATION MESSAGE ENDIF 3. IF [IDS271] <> NULL AND [IDS271] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440220 2. Schematron ID = VR.ATO.IDS.440221 3. Schematron ID = VR.ATO.IDS.440222 | 1. CMN.ATO.IDS.440220 2. CMN.ATO.IDS.440221 3. CMN.ATO.GEN.400011 |

| **Context - RP.BranchOperations** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.12:Expense.TradingStockPurchaseCosts.Amount | 1. IF [IDS167] <> NULL AND [IDS167] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440090 | 1. CMN.ATO.GEN.400011 |
| 2 | bafpr1.02.12:Income.TradingStockSalesTotal.Amount | 1. IF [IDS168] <> NULL AND [IDS168] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440091 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.BranchOperations.{InternallyRecordedDealings}** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:Miscellaneous.InternallyRecordedDealingsAmountsClaimedTotal.Amount | 1. IF [IDS169] <> NULL AND [IDS169] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440093 | 1. CMN.ATO.GEN.400011 |
| 2 | bafot.02.11:Miscellaneous.InternallyRecordedDealingsAmountsReturnedTotal.Amount | 1. IF [IDS170] <> NULL AND [IDS170] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440094 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.BranchOperations.InterestBearing** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpo1.02.11:Liabilities.BorrowedAverageBalance.Amount | 1. IF bafpo1.xx.xx:Liabilities.BorrowedAverageBalance.Amount <> NULL AND bafpo1.xx.xx:Liabilities.BorrowedAverageBalance.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS161] <> NULL AND [IDS162] = NULL) OR ([IDS162] <> NULL AND [IDS161] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440048 2. Schematron ID = VR.ATO.IDS.440083 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440083 |
| 2 | bafpo1.02.11:Assets.LoanedAverageBalance.Amount | 1. IF bafpo1.xx.xx:Assets.LoanedAverageBalance.Amount <> NULL AND bafpo1.xx.xx:Assets.LoanedAverageBalance.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440050 | 1. CMN.ATO.GEN.400011 |
| 3 | bafpr1.02.12:Expense.InterestBorrowedTotal.Amount | 1. IF [IDS163] <> NULL AND [IDS163] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440086 | 1. CMN.ATO.GEN.400011 |
| 4 | bafpr1.02.12:Income.InterestLoanedTotal.Amount | 1. IF [IDS164] <> NULL AND [IDS164] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440087 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.BranchOperations.InterestFree** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpo1.02.11:Liabilities.BorrowedAverageBalance.Amount | 1. IF bafpo1.xx.xx:Liabilities.BorrowedAverageBalance.Amount <> NULL AND bafpo1.xx.xx:Liabilities.BorrowedAverageBalance.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440048 | 1. CMN.ATO.GEN.400011 |
| 2 | bafpo1.02.11:Assets.LoanedAverageBalance.Amount | 1. IF bafpo1.xx.xx:Assets.LoanedAverageBalance.Amount <> NULL AND bafpo1.xx.xx:Assets.LoanedAverageBalance.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440050 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.CapitalNonMonetaryPayment** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | pyde.02.08:OrganisationDetails.InternationalRelatedPartyCountry.Code | 1. IF ([IDS143] <> NULL AND [IDS144] = NULL) OR ([IDS144] <> NULL AND [IDS143] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440071 | 1. CMN.ATO.IDS.440071 |
| 2 | bafot.02.11:Miscellaneous.NatureOfItem.Code | N/A | N/A | N/A |

| **Context - RP.CapitalNoPayment** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | pyde.02.08:OrganisationDetails.InternationalRelatedPartyCountry.Code | 1. IF ([IDS139] <> NULL AND [IDS140] = NULL) OR ([IDS140] <> NULL AND [IDS139] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440069 | 1. CMN.ATO.IDS.440069 |
| 2 | bafot.02.11:Miscellaneous.NatureOfItem.Code | N/A | N/A | N/A |

| **Context - RP.CFCLC** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:Miscellaneous.InterestInControlledForeignCompaniesAndControlledForeignTrusts.Count | N/A | N/A | N/A |
| 2 | bafpr1.02.12:Income.ControlledForeignCompaniesAttributableIncome.Amount | 1. IF bafpr1.xx.xx:Income.ControlledForeignCompaniesAttributableIncome.Amount <> NULL AND bafpr1.xx.xx:Income.ControlledForeignCompaniesAttributableIncome.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440108 | 1. CMN.ATO.GEN.400011 |
| 3 | bafpr1.02.12:Income.ForeignBranchProfitsOfAustralianCompaniesNonAssessableNonExemptIncome.Amount | 1. IF bafpr1.xx.xx:Income.ForeignBranchProfitsOfAustralianCompaniesNonAssessableNonExemptIncome.Amount <> NULL AND bafpr1.xx.xx:Income.ForeignBranchProfitsOfAustralianCompaniesNonAssessableNonExemptIncome.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440118 | 1. CMN.ATO.GEN.400011 |
| 4 | bafpr1.02.12:Income.PaidOutOfAttributedControlledForeignCompanyIncomeNonAssessableNonExemptIncome.Amount | 1. IF bafpr1.xx.xx:Income.PaidOutOfAttributedControlledForeignCompanyIncomeNonAssessableNonExemptIncome.Amount <> NULL AND bafpr1.xx.xx:Income.PaidOutOfAttributedControlledForeignCompanyIncomeNonAssessableNonExemptIncome.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440122 | 1. CMN.ATO.GEN.400011 |
| 5 | bafpr1.02.12:Income.NonPortfolioDividendFromForeignCountryNonAssessableNonExemptIncome.Amount | 1. IF bafpr1.xx.xx:Income.NonPortfolioDividendFromForeignCountryNonAssessableNonExemptIncome.Amount <> NULL AND bafpr1.xx.xx:Income.NonPortfolioDividendFromForeignCountryNonAssessableNonExemptIncome.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440125 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.CFCSP** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:Miscellaneous.InterestInControlledForeignCompaniesAndControlledForeignTrusts.Count | N/A | N/A | N/A |
| 2 | bafpr1.02.12:Income.ControlledForeignCompaniesAttributableIncome.Amount | 1. IF bafpr1.xx.xx:Income.ControlledForeignCompaniesAttributableIncome.Amount <> NULL AND bafpr1.xx.xx:Income.ControlledForeignCompaniesAttributableIncome.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440108 | 1. CMN.ATO.GEN.400011 |
| 3 | bafpr1.02.12:Income.ForeignBranchProfitsOfAustralianCompaniesNonAssessableNonExemptIncome.Amount | 1. IF bafpr1.xx.xx:Income.ForeignBranchProfitsOfAustralianCompaniesNonAssessableNonExemptIncome.Amount <> NULL AND bafpr1.xx.xx:Income.ForeignBranchProfitsOfAustralianCompaniesNonAssessableNonExemptIncome.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440118 | 1. CMN.ATO.GEN.400011 |
| 4 | bafpr1.02.12:Income.PaidOutOfAttributedControlledForeignCompanyIncomeNonAssessableNonExemptIncome.Amount | 1. IF bafpr1.xx.xx:Income.PaidOutOfAttributedControlledForeignCompanyIncomeNonAssessableNonExemptIncome.Amount <> NULL AND bafpr1.xx.xx:Income.PaidOutOfAttributedControlledForeignCompanyIncomeNonAssessableNonExemptIncome.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440122 | 1. CMN.ATO.GEN.400011 |
| 5 | bafpr1.02.12:Income.NonPortfolioDividendFromForeignCountryNonAssessableNonExemptIncome.Amount | 1. IF bafpr1.xx.xx:Income.NonPortfolioDividendFromForeignCountryNonAssessableNonExemptIncome.Amount <> NULL AND bafpr1.xx.xx:Income.NonPortfolioDividendFromForeignCountryNonAssessableNonExemptIncome.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440125 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.CFCUC** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:Miscellaneous.InterestInControlledForeignCompaniesAndControlledForeignTrusts.Count | N/A | N/A | N/A |
| 2 | bafpr1.02.12:Income.ControlledForeignCompaniesAttributableIncome.Amount | 1. IF bafpr1.xx.xx:Income.ControlledForeignCompaniesAttributableIncome.Amount <> NULL AND bafpr1.xx.xx:Income.ControlledForeignCompaniesAttributableIncome.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440108 | 1. CMN.ATO.GEN.400011 |
| 3 | bafpr1.02.12:Income.ForeignBranchProfitsOfAustralianCompaniesNonAssessableNonExemptIncome.Amount | 1. IF bafpr1.xx.xx:Income.ForeignBranchProfitsOfAustralianCompaniesNonAssessableNonExemptIncome.Amount <> NULL AND bafpr1.xx.xx:Income.ForeignBranchProfitsOfAustralianCompaniesNonAssessableNonExemptIncome.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440118 | 1. CMN.ATO.GEN.400011 |
| 4 | bafpr1.02.12:Income.PaidOutOfAttributedControlledForeignCompanyIncomeNonAssessableNonExemptIncome.Amount | 1. IF bafpr1.xx.xx:Income.PaidOutOfAttributedControlledForeignCompanyIncomeNonAssessableNonExemptIncome.Amount <> NULL AND bafpr1.xx.xx:Income.PaidOutOfAttributedControlledForeignCompanyIncomeNonAssessableNonExemptIncome.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440122 | 1. CMN.ATO.GEN.400011 |
| 5 | bafpr1.02.12:Income.NonPortfolioDividendFromForeignCountryNonAssessableNonExemptIncome.Amount | 1. IF bafpr1.xx.xx:Income.NonPortfolioDividendFromForeignCountryNonAssessableNonExemptIncome.Amount <> NULL AND bafpr1.xx.xx:Income.NonPortfolioDividendFromForeignCountryNonAssessableNonExemptIncome.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440125 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.DebtFactoring** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.12:Expense.BookValue.Amount | 1. IF ([IDS89] <> NULL OR [IDS90] <> NULL OR [IDS91] <> NULL OR [IDS92] <> NULL) AND (([IDS89] = NULL AND [IDS90] = NULL) OR [IDS91] = NULL OR [IDS92] = NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF bafpr1.xx.xx:Expense.BookValue.Amount <> NULL AND bafpr1.xx.xx:Expense.BookValue.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440039 2. Schematron ID = VR.ATO.IDS.440040 | 1. CMN.ATO.IDS.440039 2. CMN.ATO.GEN.400011 |
| 2 | bafpr1.02.12:Expense.Consideration.Amount | 1. IF bafpr1.xx.xx:Expense.Consideration.Amount <> NULL AND bafpr1.xx.xx:Expense.Consideration.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440041 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |

| **Context - RP.Derivatives** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Expense.Total.Amount | 1. IF (bafpr1.xx.xx:Expense.Total.Amount <> NULL) AND (bafpr1.xx.xx:Expense.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440006 | 1. CMN.ATO.GEN.400011 |
| 2 | bafpr1.02.12:Revenue.Total.Amount | 1. IF (bafpr1.xx.xx:Revenue.Total.Amount <> NULL) AND (bafpr1.xx.xx:Revenue.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440007 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |
| 5 | bafot.02.11:Miscellaneous.PrincipalDerivatives.Code | 1. IF [IDS86] = ANY OTHER OCCURRENCE OF [IDS86]   RETURN VALIDAITON MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440291 | 1. CMN.ATO.IDS.440291 |

| **Context - RP.Division770** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeForeignIncomeTaxEligibleFractionClaimed.Amount | 1. IF [IDS306] <> NULL AND [IDS306] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440278 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.EligibleContract** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount | 1. IF [IDS281] <> NULL AND [IDS281] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440238 | 1. CMN.ATO.GEN.400011 |
| 2 | bafot.02.11:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount | 1. IF bafot.xx.xx:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount <> NULL AND bafot.xx.xx:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS282] <> NULL AND ([IDS282] > [IDS281])  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440219 2. Schematron ID = VR.ATO.IDS.440239 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440239 |

| **Context - RP.EligibleContract.RelatedParty** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount | 1. IF [IDS283] <> NULL AND ([IDS283] > [IDS281])  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS283] <> NULL AND [IDS283] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440241 2. Schematron ID = VR.ATO.IDS.440242 | 1. CMN.ATO.IDS.440241 2. CMN.ATO.GEN.400011 |

| **Context - RP.GeneralDeduction** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.GeneralOffshoreBankingDeductionAndApportionableOffshoreBankingDeduction.Amount | 1. IF [IDS296] <> NULL AND [IDS296] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440263 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.GuaranteeType** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount | 1. IF [IDS275] <> NULL AND [IDS275] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440228 | 1. CMN.ATO.GEN.400011 |
| 2 | bafot.02.11:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount | 1. IF bafot.xx.xx:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount <> NULL AND bafot.xx.xx:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS276] <> NULL AND ([IDS276] > [IDS275])  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440219 2. Schematron ID = VR.ATO.IDS.440229 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440229 |

| **Context - RP.GuaranteeType.RelatedParty** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount | 1. IF [IDS277] <> NULL AND ([IDS277] > [IDS275])  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS277] <> NULL AND [IDS277] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440231 2. Schematron ID = VR.ATO.IDS.440232 | 1. CMN.ATO.IDS.440231 2. CMN.ATO.GEN.400011 |

| **Context - RP.Hedging** | | | | |
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| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount | 1. IF [IDS290] <> NULL AND [IDS290] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440253 | 1. CMN.ATO.GEN.400011 |
| 2 | bafot.02.11:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount | 1. IF bafot.xx.xx:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount <> NULL AND bafot.xx.xx:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS291] <> NULL AND ([IDS291] > [IDS290])  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440219 2. Schematron ID = VR.ATO.IDS.440254 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440254 |

| **Context - RP.Hedging.RelatedParty** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount | 1. IF [IDS292] <> NULL AND ([IDS292] > [IDS290])  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS292] <> NULL AND [IDS292] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440256 2. Schematron ID = VR.ATO.IDS.440257 | 1. CMN.ATO.IDS.440256 2. CMN.ATO.GEN.400011 |

| **Context - RP.Insurance** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Expense.Total.Amount | 1. IF (bafpr1.xx.xx:Expense.Total.Amount <> NULL) AND (bafpr1.xx.xx:Expense.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS44] <> NULL OR [IDS45] <> NULL OR [IDS46] <> NULL OR [IDS47] <> NULL) AND (([IDS44] = NULL AND [IDS45] = NULL) OR [IDS46] = NULL OR [IDS47] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440006 2. Schematron ID = VR.ATO.IDS.440026 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440026 |
| 2 | bafpr1.02.12:Revenue.Total.Amount | 1. IF (bafpr1.xx.xx:Revenue.Total.Amount <> NULL) AND (bafpr1.xx.xx:Revenue.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440007 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |

| **Context - RP.Investment** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount | 1. IF [IDS284] <> NULL AND [IDS284] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440243 | 1. CMN.ATO.GEN.400011 |
| 2 | bafot.02.11:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount | 1. IF bafot.xx.xx:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount <> NULL AND bafot.xx.xx:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS285] <> NULL AND ([IDS285] > [IDS284])  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440219 2. Schematron ID = VR.ATO.IDS.440244 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440244 |

| **Context - RP.Investment.RelatedParty** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount | 1. IF [IDS286] <> NULL AND ([IDS286] > [IDS284])  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS286] <> NULL AND [IDS286] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440246 2. Schematron ID = VR.ATO.IDS.440247 | 1. CMN.ATO.IDS.440246 2. CMN.ATO.GEN.400011 |

| **Context - RP.Lending** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount | 1. IF [IDS272] <> NULL AND [IDS272] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440223 | 1. CMN.ATO.GEN.400011 |
| 2 | bafot.02.11:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount | 1. IF bafot.xx.xx:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount <> NULL AND bafot.xx.xx:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS273] <> NULL AND ([IDS273] > [IDS272])  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440219 2. Schematron ID = VR.ATO.IDS.440224 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440224 |

| **Context - RP.Lending.RelatedParty** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount | 1. IF [IDS274] <> NULL AND ([IDS274] > [IDS272])  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS274] <> NULL AND [IDS274] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440226 2. Schematron ID = VR.ATO.IDS.440227 | 1. CMN.ATO.IDS.440226 2. CMN.ATO.GEN.400011 |

| **Context - RP.LicenceFees** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.12:Expense.DeductionsTotal.Amount | 1. IF (bafpr1.xx.xx:Expense.DeductionsTotal.Amount <> NULL) AND (bafpr1.xx.xx:Expense.DeductionsTotal.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS26] <> NULL OR [IDS27] <> NULL OR [IDS28] <> NULL OR [IDS29] <> NULL) AND (([IDS26] = NULL AND [IDS27] = NULL) OR [IDS28] = NULL OR [IDS29] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440017 2. Schematron ID = VR.ATO.IDS.440019 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440019 |
| 2 | bafpr1.02.12:Income.IncludedInAssessableTotal.Amount | 1. IF (bafpr1.xx.xx:Income.IncludedInAssessableTotal.Amount <> NULL) AND (bafpr1.xx.xx:Income.IncludedInAssessableTotal.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440018 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |

| **Context - RP.Logistics** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Expense.Total.Amount | 1. IF (bafpr1.xx.xx:Expense.Total.Amount <> NULL) AND (bafpr1.xx.xx:Expense.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS68] <> NULL OR [IDS69] <> NULL OR [IDS70] <> NULL OR [IDS71] <> NULL) AND (([IDS68] = NULL AND [IDS69] = NULL) OR [IDS70] = NULL OR [IDS71] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440006 2. Schematron ID = VR.ATO.IDS.440032 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440032 |
| 2 | bafpr1.02.12:Revenue.Total.Amount | 1. IF (bafpr1.xx.xx:Revenue.Total.Amount <> NULL) AND (bafpr1.xx.xx:Revenue.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440007 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |

| **Context - RP.ManagementAndAdmin** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Expense.Total.Amount | 1. IF (bafpr1.xx.xx:Expense.Total.Amount <> NULL) AND (bafpr1.xx.xx:Expense.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS40] <> NULL OR [IDS41] <> NULL OR [IDS42] <> NULL OR [IDS43] <> NULL) AND (([IDS40] = NULL AND [IDS41] = NULL) OR [IDS42] = NULL OR [IDS43] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440006 2. Schematron ID = VR.ATO.IDS.440025 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440025 |
| 2 | bafpr1.02.12:Revenue.Total.Amount | 1. IF (bafpr1.xx.xx:Revenue.Total.Amount <> NULL) AND (bafpr1.xx.xx:Revenue.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440007 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |

| **Context - RP.Other** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount | 1. IF [IDS293] <> NULL AND [IDS293] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440258 | 1. CMN.ATO.GEN.400011 |
| 2 | bafot.02.11:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount | 1. IF bafot.xx.xx:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount <> NULL AND bafot.xx.xx:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS294] <> NULL AND ([IDS294] > [IDS293])  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440219 2. Schematron ID = VR.ATO.IDS.440259 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440259 |

| **Context - RP.Other.RelatedParty** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount | 1. IF [IDS295] <> NULL AND ([IDS295] > [IDS293])  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS295] <> NULL AND [IDS295] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440261 2. Schematron ID = VR.ATO.IDS.440262 | 1. CMN.ATO.IDS.440261 2. CMN.ATO.GEN.400011 |

| **Context - RP.OtherFinancialDealings** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Expense.Total.Amount | 1. IF (bafpr1.xx.xx:Expense.Total.Amount <> NULL) AND (bafpr1.xx.xx:Expense.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS118] <> NULL OR [IDS119] <> NULL OR [IDS120] <> NULL OR [IDS121] <> NULL OR [IDS122] <> NULL) AND (([IDS118] = NULL AND [IDS119] = NULL) OR [IDS120] = NULL OR [IDS121] = NULL OR [IDS122] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440006 2. Schematron ID = VR.ATO.IDS.440056 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440056 |
| 2 | bafpr1.02.12:Revenue.Total.Amount | 1. IF (bafpr1.xx.xx:Revenue.Total.Amount <> NULL) AND (bafpr1.xx.xx:Revenue.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440007 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |
| 5 | rvctc4.02.05:InternationalDealings.Description.Text | N/A | N/A | N/A |

| **Context - RP.OtherFinancialDealings.InterestBearing** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpo1.02.11:Liabilities.BorrowedAverageBalance.Amount | 1. IF ([IDS98] > 0 OR [IDS100] > 0) AND ([IDS102] = NULL AND [IDS103] = NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF bafpo1.xx.xx:Liabilities.BorrowedAverageBalance.Amount <> NULL AND bafpo1.xx.xx:Liabilities.BorrowedAverageBalance.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440047 2. Schematron ID = VR.ATO.IDS.440048 | 1. CMN.ATO.IDS.440047 2. CMN.ATO.GEN.400011 |
| 2 | bafpo1.02.11:Assets.LoanedAverageBalance.Amount | 1. IF bafpo1.xx.xx:Assets.LoanedAverageBalance.Amount <> NULL AND bafpo1.xx.xx:Assets.LoanedAverageBalance.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440050 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.OtherFinancialDealings.InterestFree** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpo1.02.11:Liabilities.BorrowedAverageBalance.Amount | 1. IF bafpo1.xx.xx:Liabilities.BorrowedAverageBalance.Amount <> NULL AND bafpo1.xx.xx:Liabilities.BorrowedAverageBalance.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440048 | 1. CMN.ATO.GEN.400011 |
| 2 | bafpo1.02.11:Assets.LoanedAverageBalance.Amount | 1. IF bafpo1.xx.xx:Assets.LoanedAverageBalance.Amount <> NULL AND bafpo1.xx.xx:Assets.LoanedAverageBalance.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440050 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.OtherGuarantees** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Expense.Total.Amount | 1. IF (bafpr1.xx.xx:Expense.Total.Amount <> NULL) AND (bafpr1.xx.xx:Expense.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS106] <> NULL OR [IDS107] <> NULL OR [IDS108] <> NULL OR [IDS109] <> NULL) AND (([IDS106] = NULL AND [IDS107] = NULL) OR [IDS108] = NULL OR [IDS109] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440006 2. Schematron ID = VR.ATO.IDS.440053 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440053 |
| 2 | bafpr1.02.12:Revenue.Total.Amount | 1. IF (bafpr1.xx.xx:Revenue.Total.Amount <> NULL) AND (bafpr1.xx.xx:Revenue.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440007 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |

| **Context - RP.OtherInsurance** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Expense.Total.Amount | 1. IF (bafpr1.xx.xx:Expense.Total.Amount <> NULL) AND (bafpr1.xx.xx:Expense.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS110] <> NULL OR [IDS111] <> NULL OR [IDS112] <> NULL OR [IDS113] <> NULL) AND (([IDS110] = NULL AND [IDS111] = NULL) OR [IDS112] = NULL OR [IDS113] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440006 2. Schematron ID = VR.ATO.IDS.440054 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440054 |
| 2 | bafpr1.02.12:Revenue.Total.Amount | 1. IF (bafpr1.xx.xx:Revenue.Total.Amount <> NULL) AND (bafpr1.xx.xx:Revenue.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440007 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |

| **Context - RP.OtherInterest** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Expense.Total.Amount | 1. IF (bafpr1.xx.xx:Expense.Total.Amount <> NULL) AND (bafpr1.xx.xx:Expense.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS102] <> NULL OR [IDS103] <> NULL OR [IDS104] <> NULL OR [IDS105] <> NULL) AND (([IDS102] = NULL AND [IDS103] = NULL) OR [IDS104] = NULL OR [IDS105] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440006 2. Schematron ID = VR.ATO.IDS.440052 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440052 |
| 2 | bafpr1.02.12:Revenue.Total.Amount | 1. IF (bafpr1.xx.xx:Revenue.Total.Amount <> NULL) AND (bafpr1.xx.xx:Revenue.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440007 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |

| **Context - RP.OtherNotReportedIntangibleNonRevenue** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpo1.02.11:Assets.ConsiderationPaid.Amount | 1. IF bafpo1.xx.xx:Assets.ConsiderationPaid.Amount <> NULL AND bafpo1.xx.xx:Assets.ConsiderationPaid.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS134] <> NULL OR [IDS135] <> NULL OR [IDS136] <> NULL OR [IDS137] <> NULL) AND (([IDS134] = NULL AND [IDS135] = NULL) OR [IDS136] = NULL OR [IDS137] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440062 2. Schematron ID = VR.ATO.IDS.440064 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440064 |
| 2 | bafpo1.02.11:Assets.ConsiderationReceived.Amount | 1. IF bafpo1.xx.xx:Assets.ConsiderationReceived.Amount <> NULL AND bafpo1.xx.xx:Assets.ConsiderationReceived.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440063 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.AcquisitionsAndDisposalsPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |

| **Context - RP.OtherNotReportedRevenue** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Expense.Total.Amount | 1. IF (bafpr1.xx.xx:Expense.Total.Amount <> NULL) AND (bafpr1.xx.xx:Expense.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440006 | 1. CMN.ATO.GEN.400011 |
| 2 | bafpr1.02.12:Revenue.Total.Amount | 1. IF (bafpr1.xx.xx:Revenue.Total.Amount <> NULL) AND (bafpr1.xx.xx:Revenue.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440007 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |
| 5 | rvctc4.02.05:InternationalDealings.Description.Text | N/A | N/A | N/A |

| **Context - RP.OtherNotReportedTangibleNonRevenue** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpo1.02.11:Assets.ConsiderationPaid.Amount | 1. IF ([IDS130] <> NULL OR [IDS131] <> NULL OR [IDS132] <> NULL OR [IDS133] <> NULL) AND   (([IDS130] = NULL AND [IDS131] = NULL) OR [IDS132] = NULL OR [IDS133] = NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF bafpo1.xx.xx:Assets.ConsiderationPaid.Amount <> NULL AND bafpo1.xx.xx:Assets.ConsiderationPaid.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440061 2. Schematron ID = VR.ATO.IDS.440062 | 1. CMN.ATO.IDS.440061 2. CMN.ATO.GEN.400011 |
| 2 | bafpo1.02.11:Assets.ConsiderationReceived.Amount | 1. IF bafpo1.xx.xx:Assets.ConsiderationReceived.Amount <> NULL AND bafpo1.xx.xx:Assets.ConsiderationReceived.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440063 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.AcquisitionsAndDisposalsPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |

| **Context - RP.OtherReinsurance** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Expense.Total.Amount | 1. IF (bafpr1.xx.xx:Expense.Total.Amount <> NULL) AND (bafpr1.xx.xx:Expense.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS114] <> NULL OR [IDS115] <> NULL OR [IDS116] <> NULL OR [IDS117] <> NULL) AND (([IDS114] = NULL AND [IDS115] = NULL) OR [IDS116] = NULL OR [IDS117] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440006 2. Schematron ID = VR.ATO.IDS.440055 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440055 |
| 2 | bafpr1.02.12:Revenue.Total.Amount | 1. IF (bafpr1.xx.xx:Revenue.Total.Amount <> NULL) AND (bafpr1.xx.xx:Revenue.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440007 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |

| **Context - RP.OtherServices** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Expense.Total.Amount | 1. IF (bafpr1.xx.xx:Expense.Total.Amount <> NULL) AND (bafpr1.xx.xx:Expense.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS76] <> NULL OR [IDS77] <> NULL OR [IDS78] <> NULL OR [IDS79] <> NULL OR [IDS80] <> NULL) AND (([IDS76] = NULL AND [IDS77] = NULL) OR [IDS78] = NULL OR [IDS79] = NULL OR [IDS80] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440006 2. Schematron ID = VR.ATO.IDS.440034 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440034 |
| 2 | bafpr1.02.12:Revenue.Total.Amount | 1. IF (bafpr1.xx.xx:Revenue.Total.Amount <> NULL) AND (bafpr1.xx.xx:Revenue.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440007 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |
| 5 | rvctc4.02.05:InternationalDealings.Description.Text | N/A | N/A | N/A |

| **Context - RP.Quarterly** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr2.02.12:Expense.Interest.DebtReceivedAverageBalance.Amount | 1. IF [IDS173] <> NULL AND [IDS173] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440098 | 1. CMN.ATO.GEN.400011 |
| 2 | bafpr2.02.12:Income.Interest.DebtProvidedAverageBalance.Amount | 1. IF [IDS174] <> NULL AND [IDS174] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440099 | 1. CMN.ATO.GEN.400011 |
| 3 | bafpr2.02.12:Expense.Interest.EquityReceivedAverageBalance.Amount | 1. IF [IDS175] <> NULL AND [IDS175] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440100 | 1. CMN.ATO.GEN.400011 |
| 4 | bafpr2.02.12:Income.Interest.EquityProvidedAverageBalance.Amount | 1. IF [IDS176] <> NULL AND [IDS176] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440101 | 1. CMN.ATO.GEN.400011 |
| 5 | bafot.02.11:FinancialServices.NotionalAverageBorrowings.Amount | 1. IF [IDS264] <> NULL AND [IDS264] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440206 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.RechargeAmounts** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.12:Expense.DeductionsTotal.Amount | 1. IF (bafpr1.xx.xx:Expense.DeductionsTotal.Amount <> NULL) AND (bafpr1.xx.xx:Expense.DeductionsTotal.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440017 | 1. CMN.ATO.GEN.400011 |
| 2 | bafpr1.02.12:Income.IncludedInAssessableTotal.Amount | 1. IF (bafpr1.xx.xx:Income.IncludedInAssessableTotal.Amount <> NULL) AND (bafpr1.xx.xx:Income.IncludedInAssessableTotal.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440018 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.Reconciliation** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount | 1. IF [IDS300] <> NULL AND [IDS300] <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440267 | 1. CMN.ATO.GEN.400011 |
| 2 | bafot.02.11:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount | 1. IF bafot.xx.xx:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount <> NULL AND bafot.xx.xx:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS301] <> NULL AND ([IDS301] > [IDS300])  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440219 2. Schematron ID = VR.ATO.IDS.440268 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440268 |

| **Context - RP.Reconciliation.RelatedParty** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount | 1. IF [IDS302] <> NULL AND ([IDS302] > [IDS300])  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS302] <> NULL AND [IDS302] <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440270 2. Schematron ID = VR.ATO.IDS.440271 | 1. CMN.ATO.IDS.440270 2. CMN.ATO.GEN.400011 |

| **Context - RP.Reinsurance** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Expense.Total.Amount | 1. IF (bafpr1.xx.xx:Expense.Total.Amount <> NULL) AND (bafpr1.xx.xx:Expense.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS48] <> NULL OR [IDS49] <> NULL OR [IDS50] <> NULL OR [IDS51] <> NULL) AND (([IDS48] = NULL AND [IDS49] = NULL) OR [IDS50] = NULL OR [IDS51] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440006 2. Schematron ID = VR.ATO.IDS.440027 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440027 |
| 2 | bafpr1.02.12:Revenue.Total.Amount | 1. IF (bafpr1.xx.xx:Revenue.Total.Amount <> NULL) AND (bafpr1.xx.xx:Revenue.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440007 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |

| **Context - RP.RentLease** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Expense.Total.Amount | 1. IF (bafpr1.xx.xx:Expense.Total.Amount <> NULL) AND (bafpr1.xx.xx:Expense.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440006 | 1. CMN.ATO.GEN.400011 |
| 2 | bafpr1.02.12:Revenue.Total.Amount | 1. IF (bafpr1.xx.xx:Revenue.Total.Amount <> NULL) AND (bafpr1.xx.xx:Revenue.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440007 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |

| **Context - RP.ResearchAndDevelopment** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Expense.Total.Amount | 1. IF (bafpr1.xx.xx:Expense.Total.Amount <> NULL) AND (bafpr1.xx.xx:Expense.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS52] <> NULL OR [IDS53] <> NULL OR [IDS54] <> NULL OR [IDS55] <> NULL) AND (([IDS52] = NULL AND [IDS53] = NULL) OR [IDS54] = NULL OR [IDS55] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440006 2. Schematron ID = VR.ATO.IDS.440028 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440028 |
| 2 | bafpr1.02.12:Revenue.Total.Amount | 1. IF (bafpr1.xx.xx:Revenue.Total.Amount <> NULL) AND (bafpr1.xx.xx:Revenue.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440007 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |

| **Context - RP.RevenueNonMonetaryPayment** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | pyde.02.08:OrganisationDetails.InternationalRelatedPartyCountry.Code | 1. IF ([IDS145] <> NULL AND [IDS146] = NULL) OR ([IDS146] <> NULL AND [IDS145] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440072 | 1. CMN.ATO.IDS.440072 |
| 2 | bafot.02.11:Miscellaneous.NatureOfItem.Code | N/A | N/A | N/A |

| **Context - RP.RevenueNoPayment** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | pyde.02.08:OrganisationDetails.InternationalRelatedPartyCountry.Code | 1. IF ([IDS141] <> NULL AND [IDS142] = NULL) OR ([IDS142] <> NULL AND [IDS141] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440070 | 1. CMN.ATO.IDS.440070 |
| 2 | bafot.02.11:Miscellaneous.NatureOfItem.Code | N/A | N/A | N/A |

| **Context - RP.Royalties** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.12:Expense.DeductionsTotal.Amount | 1. IF ([IDS22] <> NULL OR [IDS23] <> NULL OR [IDS24] <> NULL OR [IDS25] <> NULL) AND (([IDS22] = NULL AND [IDS23] = NULL) OR [IDS24] = NULL OR [IDS25] = NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF (bafpr1.xx.xx:Expense.DeductionsTotal.Amount <> NULL) AND (bafpr1.xx.xx:Expense.DeductionsTotal.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440016 2. Schematron ID = VR.ATO.IDS.440017 | 1. CMN.ATO.IDS.440016 2. CMN.ATO.GEN.400011 |
| 2 | bafpr1.02.12:Income.IncludedInAssessableTotal.Amount | 1. IF (bafpr1.xx.xx:Income.IncludedInAssessableTotal.Amount <> NULL) AND (bafpr1.xx.xx:Income.IncludedInAssessableTotal.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440018 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |

| **Context - RP.SalesAndMarketing** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Expense.Total.Amount | 1. IF (bafpr1.xx.xx:Expense.Total.Amount <> NULL) AND (bafpr1.xx.xx:Expense.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS56] <> NULL OR [IDS57] <> NULL OR [IDS58] <> NULL OR [IDS59] <> NULL) AND (([IDS56] = NULL AND [IDS57] = NULL) OR [IDS58] = NULL OR [IDS59] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440006 2. Schematron ID = VR.ATO.IDS.440029 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440029 |
| 2 | bafpr1.02.12:Revenue.Total.Amount | 1. IF (bafpr1.xx.xx:Revenue.Total.Amount <> NULL) AND (bafpr1.xx.xx:Revenue.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440007 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |

| **Context - RP.Securitisation** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.12:Expense.BookValue.Amount | 1. IF bafpr1.xx.xx:Expense.BookValue.Amount <> NULL AND bafpr1.xx.xx:Expense.BookValue.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS93] <> NULL OR [IDS94] <> NULL OR [IDS95] <> NULL OR [IDS96] <> NULL) AND (([IDS93] = NULL AND [IDS94] = NULL) OR [IDS95] = NULL OR [IDS96] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440040 2. Schematron ID = VR.ATO.IDS.440042 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440042 |
| 2 | bafpr1.02.12:Expense.Consideration.Amount | 1. IF bafpr1.xx.xx:Expense.Consideration.Amount <> NULL AND bafpr1.xx.xx:Expense.Consideration.Amount <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440041 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |

| **Context - RP.SoftwareAndITServices** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Expense.Total.Amount | 1. IF (bafpr1.xx.xx:Expense.Total.Amount <> NULL) AND (bafpr1.xx.xx:Expense.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS60] <> NULL OR [IDS61] <> NULL OR [IDS62] <> NULL OR [IDS63] <> NULL) AND (([IDS60] = NULL AND [IDS61] = NULL) OR [IDS62] = NULL OR [IDS63] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440006 2. Schematron ID = VR.ATO.IDS.440030 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440030 |
| 2 | bafpr1.02.12:Revenue.Total.Amount | 1. IF (bafpr1.xx.xx:Revenue.Total.Amount <> NULL) AND (bafpr1.xx.xx:Revenue.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440007 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |

| **Context - RP.TangibleRevenue** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Expense.Total.Amount | 1. IF (bafpr1.xx.xx:Expense.Total.Amount <> NULL) AND (bafpr1.xx.xx:Expense.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440006 | 1. CMN.ATO.GEN.400011 |
| 2 | bafpr1.02.12:Revenue.Total.Amount | 1. IF (bafpr1.xx.xx:Revenue.Total.Amount <> NULL) AND (bafpr1.xx.xx:Revenue.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440007 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |

| **Context - RP.Technical** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Expense.Total.Amount | 1. IF (bafpr1.xx.xx:Expense.Total.Amount <> NULL) AND (bafpr1.xx.xx:Expense.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS64] <> NULL OR [IDS65] <> NULL OR [IDS66] <> NULL OR [IDS67] <> NULL) AND (([IDS64] = NULL AND [IDS65] = NULL) OR [IDS66] = NULL OR [IDS67] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440006 2. Schematron ID = VR.ATO.IDS.440031 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440031 |
| 2 | bafpr1.02.12:Revenue.Total.Amount | 1. IF (bafpr1.xx.xx:Revenue.Total.Amount <> NULL) AND (bafpr1.xx.xx:Revenue.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440007 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |

| **Context - RP.Total** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount | 1. IF [IDS297] <> NULL AND [IDS297] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440264 | 1. CMN.ATO.GEN.400011 |
| 2 | bafot.02.11:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount | 1. IF bafot.xx.xx:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount <> NULL AND bafot.xx.xx:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440219 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.Total.RelatedParty** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount | 1. IF [IDS299] <> NULL AND [IDS299] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440266 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.TotalNet** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount | 1. IF [IDS303] <> ([IDS297] + [IDS300])  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS303] <> NULL AND [IDS303] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440272 2. Schematron ID = VR.ATO.IDS.440273 | 1. CMN.ATO.IDS.440272 2. CMN.ATO.GEN.400011 |
| 2 | bafot.02.11:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount | 1. IF bafot.xx.xx:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount <> NULL AND bafot.xx.xx:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS304] <> ([IDS298] + [IDS301])  RETURN VALIDATION MESSAGEE ENDIF | 1. Schematron ID = VR.ATO.IDS.440219 2. Schematron ID = VR.ATO.IDS.440274 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440274 |

| **Context - RP.TotalNet.RelatedParty** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount | 1. IF [IDS305] <> ([IDS299] + [IDS302])  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS305] <> NULL AND [IDS305] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440276 2. Schematron ID = VR.ATO.IDS.440277 | 1. CMN.ATO.IDS.440276 2. CMN.ATO.GEN.400011 |

| **Context - RP.Trading** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount | 1. IF [IDS278] <> NULL AND [IDS278] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440233 | 1. CMN.ATO.GEN.400011 |
| 2 | bafot.02.11:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount | 1. IF bafot.xx.xx:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount <> NULL AND bafot.xx.xx:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS279] <> NULL AND ([IDS279] > [IDS278])  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440219 2. Schematron ID = VR.ATO.IDS.440234 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440234 |

| **Context - RP.Trading.RelatedParty** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount | 1. IF [IDS280] <> NULL AND ([IDS280] > [IDS278])  RETURN VALIDATION MESSAGE ENDIF 2. IF [IDS280] <> NULL AND [IDS280] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440236 2. Schematron ID = VR.ATO.IDS.440237 | 1. CMN.ATO.IDS.440236 2. CMN.ATO.GEN.400011 |

| **Context - RP.TreasuryRelated** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Expense.Total.Amount | 1. IF (bafpr1.xx.xx:Expense.Total.Amount <> NULL) AND (bafpr1.xx.xx:Expense.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF 2. IF ([IDS36] <> NULL OR [IDS37] <> NULL OR [IDS38] <> NULL OR [IDS39] <> NULL) AND (([IDS36] = NULL AND [IDS37] = NULL) OR [IDS38] = NULL OR [IDS39] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440006 2. Schematron ID = VR.ATO.IDS.440024 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.IDS.440024 |
| 2 | bafpr1.02.12:Revenue.Total.Amount | 1. IF (bafpr1.xx.xx:Revenue.Total.Amount <> NULL) AND (bafpr1.xx.xx:Revenue.Total.Amount <> MONETARY(U,11,0))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.IDS.440007 | 1. CMN.ATO.GEN.400011 |
| 3 | bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code | N/A | N/A | N/A |
| 4 | bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code | N/A | N/A | N/A |

* + 2. IDS Lodge Response - Message
       1. Discoverable Taxonomy Set References

No XBRL instance will be returned.

* + - 1. Standard Business Document Header Context

Refer to the parent ITR MIG

* + - 1. Standard Business Document Body Context

No XBRL instance will be returned for this schedule.

Appendix A – The Message Content Table Explained

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

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

The message content table uses the following rows and columns:

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

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

| **Seq No.** | **XBRL Fact** |
| --- | --- |
|  | PaymentMechanism (Tuple: zero to many) |
|  | PaymentMechanism.PaymentMethod.Code |
|  | PaymentMechanism.Instruction.Text |
|  | DirectDebit (tuple zero to one) |
|  | Payment Mechanism.Direct DebitAccount.Identifier |
|  | Payment Mechanism.Direct Debit Name.Text |
|  | DirectCredit (tuple zero to one) |
|  | Payment Mechanism.Direct CreditAccount.Identifier |
|  | Payment Mechanism.Direct CreditName.Text |
|  | FinancialInstitutionAccount (Tuple One Only) |
|  | FinancialInstitutionAccount.BankStateBranch.Number |
|  | FinancialInstitutionAccount.FinancialInstitutionAccount.Number |
|  | FinancialInstitutionAccount.FinancialInstitutionAccountName.Text |
|  | FinancialInstitutionAccount.FinancialInstitutionBranchName.Text |
|  | FinancialInstitutionAccount.FinancialInstitutionName.Text |

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

*Identifiers.AustralianBusinessNumber.Identifier*

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

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

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

There can only be the following options:

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

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

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

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

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

represented by the regular expression

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

Initially

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

**Agency** = Jurisdiction specific agency code

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

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

For States = OSR of Offices of State Revenue

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

For SBR = GEN or FAULT

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

Examples are shown below;

SBR.GEN.FAULT.TOOMANYINSTANCES

CMN.ATO.TFN.OK

QLD.OSR.PRL.000001

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

The expectation is that for each rule identified within the message content table will 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 Software Developers. The follow table summaries what must be provided in the message code column in relation to the rules implementation choice.

|  |  |
| --- | --- |
| **Rule Implementation** | **Message Code** |
| Schematron | Message Code needs to be provided against corresponding rule. |
| XBRL | Message Code not relevant – place N/A against corresponding rule. |
| MIG | Message Code needs to be provided against corresponding rule. The only exception is if the rule is associated with a 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 messages 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 would then use the SBR message code provided via the MIG and the message repository to obtain the full details associated with the message.

Appendix B – Australian Taxation Office Structured English

The validation 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 |
| <> SET ("0","1","2",",") | Set of acceptable characters |  |
| & | Concatenate. Joins the value of a field to a literal or other field | [IDS1]&"-06-30" Where [IDS1] is 2012, means 2012-06-30 |
| +/- | 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> - 1 ) AND (<a> <= <b> + 1) |
| <> | Not equal to | IF <a> <> <b> Means if the value of ‘a’ is not equal to the value of ‘b’ |
| {x} | A named (x) set | The use of a named set is required when representing context definitions that contain segment(s) that can have more then one possible value.  Usage example:  RP.{ForeignCountry}  “{ForeignCountry}” represents the set of possible context segment values defined by the “ForeignCountry” dimension. This dimension can be either an explicit or typed dimension.  When using such notation, to reference a specific instance of a set member, use the set name without curly braces eg. “ForeignCountry”  Example:  FOR EACH ForeignCountry IN SET (RP.{ForeignCountry})  Note: If a list of explicit context definitions need to be defined, use the “SET(RP.x,RP.y,RP.z)” notation and not “{RP.x,RP.y,RP.z}”. |
| {x=y} | A specific value (y) in a named set (x) | Usage example:  RP.{ForeignCountry=’us’}  Refers to the context definitions where the foreign country context segment value = ‘us’ |
| ABSVALUE | Absolute value. Ignore the signage of a numeric value. Both negative and positive values are included as positive values | 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 OCCURRENCES OF | All instances of a given field, where the field is from a repeatable tuple. (For testing values in repeating tuples.) | 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 CHARACTER OF | Any character within a field |  |
| (<context set>):ANY ELEMENT | Any element belonging to a context or set of contexts | Notation to refer to the set of all elements belonging to a specific context or set of contexts.  Usage examples:  1) RP:ANY ELEMENT  The set of all elements belonging to the RP context  2) SET(RP,INT):ANY ELEMENT  The set of all elements belonging to either the RP or INT contexts  3) IF COUNT(RP:ANY ELEMENT <> NULL ) = 0  RETURN VALIDATION MESSAGE ENDIF  If all elements in the RP context are null then return error. |
| ANY OCCURRENCE OF | Any instances of a given field, where the field is from repeatable tuple. (For testing values in repeating tuples.) | 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 | For testing a value in one occurrence against other occurrences  For elements, 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 or repeatable context instance.  For contexts, used to ensure context instances are unique where contexts with the same dimension segments are repeatable | IF <a> = ANY OTHER OCCURRENCE OF <a>  Means if the value of element <a> from one instance of a tuple or repeatable context, is equal to the value of another instance of the tuple/context.  IF CONTEXT(RP.ForeignCountry.ActivityCode) = ANY OTHER OCCURRENCE OF CONTEXT (RP.ForeignCountry.ActivityCode)  Means if context instance RP.ForeignCountry.ActivityCode, is equal to any other context instance with dimension segments ForeignCountry and ActivityCode. |
| CONTAINS | A string search for text within a field  Usage: <a> CONTAINS <B> | 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  Usage: CONTEXT(<A>)  where <A> is a context instance abbreviation eg RP.GST.CC | WHERE CONTEXT = “RPI.Closing” Means in instances where the context instance is ‘RPI.Closing’. |
| COUNT | A count of the number of occurrences of a field or context instance | IF COUNT(RPI) > 1  Means if the number of occurrences of the RPI context is more than 1.  IF COUNT([FRM1] > 1  Means if the number of occurrences of the element [FRM1] is more than 1.  IF COUNT(ForeignCountry) IN SET (RP.{ForeignCountry}.{ActivityCode}, RP.{ForeignCountry}) >3  RETURN VALIDATION MESSAGE  ENDIF  Means the count of distinct Foreign Country segment values across all context instances matching ‘RP.{ForeignCountry}.{ActivityCode}’ or ‘RP.{ForeignCountry}’. |
| COUNT(SCHEDULE) =1 | to describe if a schedule is attached to a parent return.  Usage: COUNT(SCHEDULE = <A>) = 1  Where <A> is a schedule abbreviation eg DIS, IEE |  |
| COUNT(SCHEDULE) = 0 | to describe if a schedule is not attached to a parent return.  Usage: COUNT(SCHEDULE = <A>) = 0  Where <A> is a schedule abbreviation eg DIS, IEE |  |
| DATE(TODAY) | Compares a date against the current date | IF <a> > DATE(TODAY) Means if <a> is a date in the future. |
| DECODE\_TO\_FDFGROUP | Translate the value in the Source Field to the corresponding Group Code decode value using the translation table in the specified worksheet in the Request Spreadsheet.  Where no corresponding value is found, no return value is to be returned.  Usage:  DECODE\_TO\_FDFGROUP(Source field, <Group Code>, <Worksheet Name in Request Spreadsheet>) |  |
| 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  EXAMPLE USAGE  <a> = SET(DOMAIN(<B>))  <a> is one of the values defined in <B> | EXAMPLE:  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. |
| ENCODE\_TO\_FDFGROUP | Translate the value in the Source Field to the corresponding Numeric Group Code value using the translation table in the specified worksheet in the Request Spreadsheet.  Where no corresponding value is found, no return value is to be returned.  Usage:  ENCODE\_TO\_FDFGROUP(Source field, <Group Code>, <Worksheet Name in Request Spreadsheet>) |  |
| ENDSWITH | A string searches for text at the end of a field  Usage: <a> ENDSWITH <B> | IF <a> ENDSWITH " T/A" Means the condition is true if field <a> contains a value that ends with the text string ‘. T/A’. |
| FOR ANY OCCURRENCE OF <object> | An instruction to process each instance of a repeating object, one at a time. | Usage Example:  FOR ANY OCCURRENCE OF CONTEXT (RP)  <test condition>  For every occurrence of context RP, apply the <test condition> |
| FOR EACH <object> IN SET(…) | An instruction to process each object in a set/collection of objects, one at a time. | Usage Example:  FOR EACH ForeignCountry IN SET (RP.{ForeignCountry})  <test condition>  For each unique ‘ForeignCountry’ segment value, apply the <test condition> |
| FOUND | A string search for text within a field by performing the set, contains, startswith and endswith functions:  USAGE: <A> = FOUND(<B>,<C>)  The following functions is case insensitive is performed:  <a> = SET("<B>","<C>") (exact match)  <a> CONTAINS SET(" <B> "," <C> ") (a space on each side of the variable)  <a> STARTSWITH SET("<B> ","<C> ") (a space after the variable)  <a> ENDSWITH SET(" <B>"," <C>") (a space before the variable)  Where multiple elements have been provided, each element will need to be checked using the above functions.. | 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). | IF <a> IN TUPLE(<b>) Means if the value of <a> within the tuple <b>. (Where <a> may also exist outside tuple <b>).  (See also: ‘WHERE’) |
| LENGTH | Used to define the constraints 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 in the range of 0 to 99999999999, or includes a character other than 0 to 9.  <a> <> MONETARY(S,11,0) Field <a> is not equal to a number in the range -99999999999 to 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 in the range 0.00 and 99999999999.99, or includes a character other than 0 to 9 or a decimal point. (Decimal point may be absent). |
| NOT | Reverses the value of a boolean. i.e turns TRUE to FALSE and vice versa. |  |
| NULL | Fact is not there, or has been specified to be null with xsi:nil indicator 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. |
| NUMBER() | Definition of a valid numeric field pattern where a true response is given when a value passes all conditions.  Usage: NUMBER(<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 | Examples: NUMBER(S,13,2)  NUMBER(U,13,2)  NUMBER(S,11,0)  Note: for <a> an S indicates a field can be prefixed with a sign, but it does not need to include one. However where <a> is a U the field cannot be prefixed with a sign.  Maximum amount of significant digits (i.e. non-decimal) is determined by the maximum number of digits minus the maximum number of decimal places (<b>-<c>) |
| NUMERIC | Contains only digits between 0..9 |  |
| OR | Logical OR |  |
| PARENT RETURN | Some schedule rules depend on the return it is attached to.  Usage: IF PARENT RETURN = <A>  <A> could be CTR or PTR or other return | 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 which may be submitted either as a form on its own or as a schedule as part of a form). |
| SCHEDULE | To describe a schedule that could be attached to a parent return.  Usage: SCHEDULE = <A>  Where <A> is a schedule abbreviation eg DIS, IEE  One of a series of ATO forms used to provide additional information to that contained in a main tax form.  In terms of SBR validation rules, refers to a business document containing a tax schedule submitted within the same standard business document body structure as a business document for 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 body.  IF COUNT(SCHEDULE = "RSPT") > 50 Means if the number of occurrence of a Rental schedule in the business document body is greater than 50. |
| SET | Definition of an explicit set of values where if one value meets the criteria for comparison, 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.  Note: No Spaces exist between the SET and values are in brackets and are comma separated  IF <a> = SET(0-3) Means if <a> is equal to 0 or 1 or 2 or 3 |
| STARTSWITH | A string searches for text at the start of a field  Usage: <a> STARTSWITH <B> | 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 instances of an element.  Usage: SUM(<A>)  where <A> is an element that appears in a repeating tuple or is a repeating 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.  Definition of a valid text field pattern where a true response is given when a value passes all conditions.  Usage: TEXT(<a>)  Where <a> = Maximum number of characters  TRUE if the tested field is less than or equal to length <a>  (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. |
| TUPLE (ELEMENT) EXPLICIT | Tuple element explicits are used to define a particular contextualisation of a tuple.  This data element (or elements) within a tuple are be used to specify the circumstance in which the tuple is interpreted, they contribute to the meaning of the tuple instance. | Example: orgname2  <xsd:element name="OrganisationNameDetails" substitutionGroup="xbrli:tuple" id="RT665" nillable="true">   <xsd:complexType>   <xsd:sequence>   <xsd:element ref="pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code"/>   <xsd:element ref="pyde.02.00:OrganisationNameDetails.Currency.Code"/>   <xsd:element ref="pyde.02.00:OrganisationNameDetails.OrganisationalName.Text"/>   </xsd:sequence>   <xsd:attribute name="id" type="xsd:ID" use="optional"/>   </xsd:complexType>  </xsd:element>  In this example, the tuple element explicits are the Currency Code and the Organisation Name Type Code as they provide meaning (or context) to the tuple as a whole. For example if the currency code value was "P" and the Organisation Name Type Code was "MTR", then we will then understand that the tuple represents a Previous Main Trading name. |
| (WHERE) IN TUPLE (element definition) | The element including the tuple definition is to be considered as a whole for the purposes of rule execution  This means that if the tuple definition can not be met, the element is considered NULL. | **EXAMPLE 1:**  where <B> is a fact in tuple <A>  IF (<B> IN TUPLE(<A>)) = NULLORBLANK  RETURN VALIDATION MESSAGE  END IF  This example will trigger if tuple <A> does not exist or if <B> in <A> is null or blank.  **EXAMPLE 2:**  where <B> is a fact in tuple <A>  IF COUNT (<B> IN TUPLE(<A>)) > 1  RETURN VALIDATION MESSAGE  END IF  This example will trigger when the occurrence of <B> in <A> is more than one. If tuple <A> does not exist this rule will not trigger, as “<B> in <A>” does not exist and therefore the count equals 0.  **EXAMPLE 3:**  The WHERE keyword is used when tuple element explicits are required:  e.g. ((RP:pyde.xx.xx:AddressDetails.Line1.Text WHERE(TUPLE ELEMENT Address Usage = "BUS") IN TUPLE(address2)) = NULLORBLANK)  Rule will trigger if RP is not present  Rule will trigger if address2 tuple is not present  Rule will trigger if address2 tuple with Address Usage = BUS is not present (i.e. a business address is not present)  Rule will trigger if Line1.Text in the address2 tuple with Address Usage = BUS is not present |
| (WHERE) IN TUPLE / CONTEXT / SET  (rule prefix) | Rule is to be executed:  1) within the "context" of a defined tuple; or  2) the rule is to be executed for the defined context; or  3) the rule is to executed for the defined set.  This indicates that the rule execution is dependent on the tuple/context/set existence.  USAGE  IN TUPLE/CONTEXT/SET(<A>)  IF <B>…. | EXAMPLE:  where <B> is a fact in tuple <A>  IN TUPLE(<A>)  IF <B> = NULLORBLANK  RETURN VALIDATION MESSAGE  END IF  In this example the rule will only trigger if <A> exists and if <B> (in <A>) is null or blank, as the rule is conditional on the existence of tuple <A>  WHERE keyword is optional  EXAMPLE:  where <B> is a fact for context <A>  IN CONTEXT(<A>)  IF <B> = NULLORBLANK  RETURN VALIDATION MESSAGE  END IF  In this example the rule will only trigger if <A> exists and if <B> (for context <A>) is null or blank, as the rule is conditional on the existence of context <A>  EXAMPLE:  where ForeignCountry is a repeating value in set {ForeignCountry}  WHERE ForeignCountry=’us’ IN SET (RP.{ForeignCountry})  IF COUNT(RP.ForeignCountry) > 3  RETURN VALIDATION MESSAGE  END IF |
| xbrli (element definition) | xbrli is used to denote the reporting taxonomy root.(Indicates the tuple is not within another tuple)  Due to the ability of facts to be repeated at different levels of the reporting taxonomy (e.g. embedded in tuples)  xbrli keyword has been used to describe specific facts in relation to their location  Used where a particular tuple appears more than once within a form or schedule. | **EXAMPLE 1:**  Example from the TFND reporting taxonomy:  <A> = TUPLE(xbrli\declaration1.xx.xx:Declaration)  <B> = TUPLE(tfnd.0001.xx.xx:Payee\declaration1.xx.xx:Declaration)  As the declaration tuple is used twice, the above definitions can be used to refer to specific tuples  **EXAMPLE 2:**  IN TUPLE (xbrli\organisationname2.xx.xx:OrganisationNameDetails) Means in the tuple ‘organisationname2.xx.xx:OrganisationNameDetails’ that is not within another tuple.  In this example, the implication is that the ‘organisationname2.xx.xx:OrganisationNameDetails’ also exists under another tuple within the same form or schedule. |

Appendix C – Validation rules alias definitions

Field aliases are short identifiers for reporting taxonomy elements in ATO SBR messages, for example ‘IDS12’. Field aliases are used instead of the full XBRL element in validation rules and other documentation to improve readability.

Field aliases and corresponding full XBRL element expansions for all elements used in ids.0001 reporting taxonomy are listed below.

| Alias | Definition |
| --- | --- |
| IDS1 | IDS:RP:rvctc4.02.05:InternationalDealings.RelatedPartiesTransactionsExcessAggregateValue.Indicator |
| IDS2 | IDS:RP:rvctc4.02.05:InternationalDealings.RelatedPartiesTransactions.Indicator |
| IDS3 | IDS:RP.{ForeignCountry}.{ActivityCode}:entity.segment.ForeignCountryCodeDimension |
| IDS4 | IDS:RP.{ForeignCountry}.{ActivityCode}:entity.segment.ActivityCodeTypeDimension |
| IDS5 | IDS:RP.{ForeignCountry}.{ActivityCode}:bafpr1.02.00:Expense.Total.Amount |
| IDS6 | IDS:RP.{ForeignCountry}.{ActivityCode}:bafpr1.02.12:Revenue.Total.Amount |
| IDS7 | IDS:RP.{ForeignCountry}:bafpr1.02.00:Expense.Other.Amount |
| IDS8 | IDS:RP.{ForeignCountry}:bafpr1.02.12:Revenue.Other.Amount |
| IDS9 | IDS:RP:rvctc4.02.05:InternationalDealings.SpecifiedCountriesTransactions.Indicator |
| IDS10 | IDS:RP.{SpecifiedCountry}.{ActivityCode}:entity.segment.SpecifiedCountryCodeDimension |
| IDS11 | IDS:RP.{SpecifiedCountry}.{ActivityCode}:entity.segment.ActivityCodeTypeDimension |
| IDS12 | IDS:RP.{SpecifiedCountry}.{ActivityCode}:bafpr1.02.00:Expense.Total.Amount |
| IDS13 | IDS:RP.{SpecifiedCountry}.{ActivityCode}:bafpr1.02.12:Revenue.Total.Amount |
| IDS14 | IDS:RP.{SpecifiedCountry}:bafpr1.02.00:Expense.Other.Amount |
| IDS15 | IDS:RP.{SpecifiedCountry}:bafpr1.02.12:Revenue.Other.Amount |
| IDS16 | IDS:RP:rvctc4.02.05:InternationalDealings.TransactionsTangiblePropertyRevenue.Indicator |
| IDS17 | IDS:RP.TangibleRevenue:bafpr1.02.00:Expense.Total.Amount |
| IDS18 | IDS:RP.TangibleRevenue:bafpr1.02.12:Revenue.Total.Amount |
| IDS19 | IDS:RP.TangibleRevenue:bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code |
| IDS20 | IDS:RP.TangibleRevenue:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS21 | IDS:RP:rvctc4.02.05:InternationalDealings.TransactionsRoyaltiesLicenceFees.Indicator |
| IDS22 | IDS:RP.Royalties:bafpr1.02.12:Expense.DeductionsTotal.Amount |
| IDS23 | IDS:RP.Royalties:bafpr1.02.12:Income.IncludedInAssessableTotal.Amount |
| IDS24 | IDS:RP.Royalties:bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code |
| IDS25 | IDS:RP.Royalties:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS26 | IDS:RP.LicenceFees:bafpr1.02.12:Expense.DeductionsTotal.Amount |
| IDS27 | IDS:RP.LicenceFees:bafpr1.02.12:Income.IncludedInAssessableTotal.Amount |
| IDS28 | IDS:RP.LicenceFees:bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code |
| IDS29 | IDS:RP.LicenceFees:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS30 | IDS:RP:rvctc4.02.05:InternationalDealings.TransactionsRentLeasing.Indicator |
| IDS31 | IDS:RP.RentLease:bafpr1.02.00:Expense.Total.Amount |
| IDS32 | IDS:RP.RentLease:bafpr1.02.12:Revenue.Total.Amount |
| IDS33 | IDS:RP.RentLease:bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code |
| IDS34 | IDS:RP.RentLease:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS35 | IDS:RP:rvctc4.02.05:InternationalDealings.TransactionsServiceArrangements.Indicator |
| IDS36 | IDS:RP.TreasuryRelated:bafpr1.02.00:Expense.Total.Amount |
| IDS37 | IDS:RP.TreasuryRelated:bafpr1.02.12:Revenue.Total.Amount |
| IDS38 | IDS:RP.TreasuryRelated:bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code |
| IDS39 | IDS:RP.TreasuryRelated:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS40 | IDS:RP.ManagementAndAdmin:bafpr1.02.00:Expense.Total.Amount |
| IDS41 | IDS:RP.ManagementAndAdmin:bafpr1.02.12:Revenue.Total.Amount |
| IDS42 | IDS:RP.ManagementAndAdmin:bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code |
| IDS43 | IDS:RP.ManagementAndAdmin:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS44 | IDS:RP.Insurance:bafpr1.02.00:Expense.Total.Amount |
| IDS45 | IDS:RP.Insurance:bafpr1.02.12:Revenue.Total.Amount |
| IDS46 | IDS:RP.Insurance:bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code |
| IDS47 | IDS:RP.Insurance:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS48 | IDS:RP.Reinsurance:bafpr1.02.00:Expense.Total.Amount |
| IDS49 | IDS:RP.Reinsurance:bafpr1.02.12:Revenue.Total.Amount |
| IDS50 | IDS:RP.Reinsurance:bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code |
| IDS51 | IDS:RP.Reinsurance:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS52 | IDS:RP.ResearchAndDevelopment:bafpr1.02.00:Expense.Total.Amount |
| IDS53 | IDS:RP.ResearchAndDevelopment:bafpr1.02.12:Revenue.Total.Amount |
| IDS54 | IDS:RP.ResearchAndDevelopment:bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code |
| IDS55 | IDS:RP.ResearchAndDevelopment:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS56 | IDS:RP.SalesAndMarketing:bafpr1.02.00:Expense.Total.Amount |
| IDS57 | IDS:RP.SalesAndMarketing:bafpr1.02.12:Revenue.Total.Amount |
| IDS58 | IDS:RP.SalesAndMarketing:bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code |
| IDS59 | IDS:RP.SalesAndMarketing:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS60 | IDS:RP.SoftwareAndITServices:bafpr1.02.00:Expense.Total.Amount |
| IDS61 | IDS:RP.SoftwareAndITServices:bafpr1.02.12:Revenue.Total.Amount |
| IDS62 | IDS:RP.SoftwareAndITServices:bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code |
| IDS63 | IDS:RP.SoftwareAndITServices:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS64 | IDS:RP.Technical:bafpr1.02.00:Expense.Total.Amount |
| IDS65 | IDS:RP.Technical:bafpr1.02.12:Revenue.Total.Amount |
| IDS66 | IDS:RP.Technical:bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code |
| IDS67 | IDS:RP.Technical:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS68 | IDS:RP.Logistics:bafpr1.02.00:Expense.Total.Amount |
| IDS69 | IDS:RP.Logistics:bafpr1.02.12:Revenue.Total.Amount |
| IDS70 | IDS:RP.Logistics:bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code |
| IDS71 | IDS:RP.Logistics:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS72 | IDS:RP.AssetManagement:bafpr1.02.00:Expense.Total.Amount |
| IDS73 | IDS:RP.AssetManagement:bafpr1.02.12:Revenue.Total.Amount |
| IDS74 | IDS:RP.AssetManagement:bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code |
| IDS75 | IDS:RP.AssetManagement:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS76 | IDS:RP.OtherServices:bafpr1.02.00:Expense.Total.Amount |
| IDS77 | IDS:RP.OtherServices:bafpr1.02.12:Revenue.Total.Amount |
| IDS78 | IDS:RP.OtherServices:bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code |
| IDS79 | IDS:RP.OtherServices:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS80 | IDS:RP.OtherServices:rvctc4.02.05:InternationalDealings.Description.Text |
| IDS81 | IDS:RP:rvctc4.02.05:InternationalDealings.DerivativeTransactions.Indicator |
| IDS82 | IDS:RP.Derivatives:bafpr1.02.00:Expense.Total.Amount |
| IDS83 | IDS:RP.Derivatives:bafpr1.02.12:Revenue.Total.Amount |
| IDS84 | IDS:RP.Derivatives:bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code |
| IDS85 | IDS:RP.Derivatives:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS86 | IDS:RP.Derivatives:bafot.02.11:Miscellaneous.PrincipalDerivatives.Code |
| IDS87 | IDS:RP:rvctc4.02.05:InternationalDealings.DerivativesTradingGlobal.Indicator |
| IDS88 | IDS:RP:rvctc4.02.05:InternationalDealings.DebtFactoringSecuritisation.Indicator |
| IDS89 | IDS:RP.DebtFactoring:bafpr1.02.12:Expense.BookValue.Amount |
| IDS90 | IDS:RP.DebtFactoring:bafpr1.02.12:Expense.Consideration.Amount |
| IDS91 | IDS:RP.DebtFactoring:bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code |
| IDS92 | IDS:RP.DebtFactoring:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS93 | IDS:RP.Securitisation:bafpr1.02.12:Expense.BookValue.Amount |
| IDS94 | IDS:RP.Securitisation:bafpr1.02.12:Expense.Consideration.Amount |
| IDS95 | IDS:RP.Securitisation:bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code |
| IDS96 | IDS:RP.Securitisation:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS97 | IDS:RP:rvctc4.02.05:InternationalDealings.OtherFinancialDealings.Indicator |
| IDS98 | IDS:RP.OtherFinancialDealings.InterestBearing:bafpo1.02.11:Liabilities.BorrowedAverageBalance.Amount |
| IDS99 | IDS:RP.OtherFinancialDealings.InterestFree:bafpo1.02.11:Liabilities.BorrowedAverageBalance.Amount |
| IDS100 | IDS:RP.OtherFinancialDealings.InterestBearing:bafpo1.02.11:Assets.LoanedAverageBalance.Amount |
| IDS101 | IDS:RP.OtherFinancialDealings.InterestFree:bafpo1.02.11:Assets.LoanedAverageBalance.Amount |
| IDS102 | IDS:RP.OtherInterest:bafpr1.02.00:Expense.Total.Amount |
| IDS103 | IDS:RP.OtherInterest:bafpr1.02.12:Revenue.Total.Amount |
| IDS104 | IDS:RP.OtherInterest:bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code |
| IDS105 | IDS:RP.OtherInterest:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS106 | IDS:RP.OtherGuarantees:bafpr1.02.00:Expense.Total.Amount |
| IDS107 | IDS:RP.OtherGuarantees:bafpr1.02.12:Revenue.Total.Amount |
| IDS108 | IDS:RP.OtherGuarantees:bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code |
| IDS109 | IDS:RP.OtherGuarantees:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS110 | IDS:RP.OtherInsurance:bafpr1.02.00:Expense.Total.Amount |
| IDS111 | IDS:RP.OtherInsurance:bafpr1.02.12:Revenue.Total.Amount |
| IDS112 | IDS:RP.OtherInsurance:bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code |
| IDS113 | IDS:RP.OtherInsurance:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS114 | IDS:RP.OtherReinsurance:bafpr1.02.00:Expense.Total.Amount |
| IDS115 | IDS:RP.OtherReinsurance:bafpr1.02.12:Revenue.Total.Amount |
| IDS116 | IDS:RP.OtherReinsurance:bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code |
| IDS117 | IDS:RP.OtherReinsurance:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS118 | IDS:RP.OtherFinancialDealings:bafpr1.02.00:Expense.Total.Amount |
| IDS119 | IDS:RP.OtherFinancialDealings:bafpr1.02.12:Revenue.Total.Amount |
| IDS120 | IDS:RP.OtherFinancialDealings:bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code |
| IDS121 | IDS:RP.OtherFinancialDealings:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS122 | IDS:RP.OtherFinancialDealings:rvctc4.02.05:InternationalDealings.Description.Text |
| IDS123 | IDS:RP:rvctc4.02.05:InternationalDealings.OtherRevenue.Indicator |
| IDS124 | IDS:RP.OtherNotReportedRevenue:bafpr1.02.00:Expense.Total.Amount |
| IDS125 | IDS:RP.OtherNotReportedRevenue:bafpr1.02.12:Revenue.Total.Amount |
| IDS126 | IDS:RP.OtherNotReportedRevenue:bafot.02.11:Miscellaneous.ArmsLengthPricingMethod.Code |
| IDS127 | IDS:RP.OtherNotReportedRevenue:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS128 | IDS:RP.OtherNotReportedRevenue:rvctc4.02.05:InternationalDealings.Description.Text |
| IDS129 | IDS:RP:bafot.02.11:Miscellaneous.CapitalNature.Indicator |
| IDS130 | IDS:RP.OtherNotReportedTangibleNonRevenue:bafpo1.02.11:Assets.ConsiderationPaid.Amount |
| IDS131 | IDS:RP.OtherNotReportedTangibleNonRevenue:bafpo1.02.11:Assets.ConsiderationReceived.Amount |
| IDS132 | IDS:RP.OtherNotReportedTangibleNonRevenue:bafot.02.11:Miscellaneous.AcquisitionsAndDisposalsPricingMethod.Code |
| IDS133 | IDS:RP.OtherNotReportedTangibleNonRevenue:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS134 | IDS:RP.OtherNotReportedIntangibleNonRevenue:bafpo1.02.11:Assets.ConsiderationPaid.Amount |
| IDS135 | IDS:RP.OtherNotReportedIntangibleNonRevenue:bafpo1.02.11:Assets.ConsiderationReceived.Amount |
| IDS136 | IDS:RP.OtherNotReportedIntangibleNonRevenue:bafot.02.11:Miscellaneous.AcquisitionsAndDisposalsPricingMethod.Code |
| IDS137 | IDS:RP.OtherNotReportedIntangibleNonRevenue:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS138 | IDS:RP:bafot.02.11:Miscellaneous.ReceivedOrProvidedServicesPropertyProcessesRightsOrObligationsForNonMonetaryConsideration.Indicator |
| IDS139 | IDS:RP.CapitalNoPayment:pyde.02.08:OrganisationDetails.InternationalRelatedPartyCountry.Code |
| IDS140 | IDS:RP.CapitalNoPayment:bafot.02.11:Miscellaneous.NatureOfItem.Code |
| IDS141 | IDS:RP.RevenueNoPayment:pyde.02.08:OrganisationDetails.InternationalRelatedPartyCountry.Code |
| IDS142 | IDS:RP.RevenueNoPayment:bafot.02.11:Miscellaneous.NatureOfItem.Code |
| IDS143 | IDS:RP.CapitalNonMonetaryPayment:pyde.02.08:OrganisationDetails.InternationalRelatedPartyCountry.Code |
| IDS144 | IDS:RP.CapitalNonMonetaryPayment:bafot.02.11:Miscellaneous.NatureOfItem.Code |
| IDS145 | IDS:RP.RevenueNonMonetaryPayment:pyde.02.08:OrganisationDetails.InternationalRelatedPartyCountry.Code |
| IDS146 | IDS:RP.RevenueNonMonetaryPayment:bafot.02.11:Miscellaneous.NatureOfItem.Code |
| IDS147 | IDS:RP:rvctc4.02.05:InternationalDealings.ShareBasedEmployeeRemuneration.Indicator |
| IDS148 | IDS:RP.RechargeAmounts:bafpr1.02.12:Expense.DeductionsTotal.Amount |
| IDS149 | IDS:RP.RechargeAmounts:bafpr1.02.12:Income.IncludedInAssessableTotal.Amount |
| IDS150 | IDS:RP:rvctc4.02.05:InternationalDealings.CostContributionArrangements.Indicator |
| IDS151 | IDS:RP:rvctc4.02.05:InternationalDealings.RestructuringEvents.Indicator |
| IDS152 | IDS:RP.{RestructuringEvent}:pyde.02.09:OrganisationDetails.RestructuringEventEntity.Code |
| IDS153 | IDS:RP.{RestructuringEvent}:bafot.02.11:Miscellaneous.CapitalValue.Code |
| IDS154 | IDS:RP.{RestructuringEvent}:bafot.02.11:Miscellaneous.NatureOfItem.Code |
| IDS155 | IDS:RP.{RestructuringEvent}:pyde.02.08:OrganisationDetails.InternationalRelatedPartyCountry.Code |
| IDS156 | IDS:RP.{RestructuringEvent}:bafot.02.11:Miscellaneous.PercentageOfDealingsWithDocumentation.Code |
| IDS157 | IDS:RP.{RestructuringEvent}:entity.segment.RestructuringEventDimension.InternationalDealings.Description.Text |
| IDS158 | IDS:RP.{RestructuringEvent}:rvctc4.02.05:InternationalDealings.EventAnalysis.Indicator |
| IDS159 | IDS:RP:rvctc4.02.05:InternationalDealings.TransactionsRestructuringEventsAssetRevaluation.Indicator |
| IDS160 | IDS:RP:rvctc4.02.05:InternationalDealings.BranchOperations.Indicator |
| IDS161 | IDS:RP.BranchOperations.InterestBearing:bafpo1.02.11:Liabilities.BorrowedAverageBalance.Amount |
| IDS162 | IDS:RP.BranchOperations.InterestBearing:bafpo1.02.11:Assets.LoanedAverageBalance.Amount |
| IDS163 | IDS:RP.BranchOperations.InterestBearing:bafpr1.02.12:Expense.InterestBorrowedTotal.Amount |
| IDS164 | IDS:RP.BranchOperations.InterestBearing:bafpr1.02.12:Income.InterestLoanedTotal.Amount |
| IDS165 | IDS:RP.BranchOperations.InterestFree:bafpo1.02.11:Liabilities.BorrowedAverageBalance.Amount |
| IDS166 | IDS:RP.BranchOperations.InterestFree:bafpo1.02.11:Assets.LoanedAverageBalance.Amount |
| IDS167 | IDS:RP.BranchOperations:bafpr1.02.12:Expense.TradingStockPurchaseCosts.Amount |
| IDS168 | IDS:RP.BranchOperations:bafpr1.02.12:Income.TradingStockSalesTotal.Amount |
| IDS169 | IDS:RP.BranchOperations.{InternallyRecordedDealings}:bafot.02.11:Miscellaneous.InternallyRecordedDealingsAmountsClaimedTotal.Amount |
| IDS170 | IDS:RP.BranchOperations.{InternallyRecordedDealings}:bafot.02.11:Miscellaneous.InternallyRecordedDealingsAmountsReturnedTotal.Amount |
| IDS171 | IDS:RP.BranchOperations.{InternallyRecordedDealings}:entity.segment.InternallyRecordedDealingsDimension.InternationalDealings.Description.Text |
| IDS172 | IDS:RP:rvctc4.02.05:InternationalDealings.FinancialArrangements.Indicator |
| IDS173 | IDS:RP.Quarterly:bafpr2.02.12:Expense.Interest.DebtReceivedAverageBalance.Amount |
| IDS174 | IDS:RP.Quarterly:bafpr2.02.12:Income.Interest.DebtProvidedAverageBalance.Amount |
| IDS175 | IDS:RP.Quarterly:bafpr2.02.12:Expense.Interest.EquityReceivedAverageBalance.Amount |
| IDS176 | IDS:RP.Quarterly:bafpr2.02.12:Income.Interest.EquityProvidedAverageBalance.Amount |
| IDS177 | IDS:RP:rvctc4.02.05:InternationalDealings.TaxationOfFinancialArrangementsRulesApplied.Indicator |
| IDS178 | IDS:RP:rvctc4.02.05:InternationalDealings.TaxTimingMethodElections.Code |
| IDS184 | IDS:RP:bafot.02.11:Miscellaneous.InterestInControlledForeignCompaniesAndControlledForeignTrusts.Indicator |
| IDS185 | IDS:RP.CFCLC:bafot.02.11:Miscellaneous.InterestInControlledForeignCompaniesAndControlledForeignTrusts.Count |
| IDS186 | IDS:RP.CFCSP:bafot.02.11:Miscellaneous.InterestInControlledForeignCompaniesAndControlledForeignTrusts.Count |
| IDS187 | IDS:RP.CFCUC:bafot.02.11:Miscellaneous.InterestInControlledForeignCompaniesAndControlledForeignTrusts.Count |
| IDS188 | IDS:RP.CFCLC:bafpr1.02.12:Income.ControlledForeignCompaniesAttributableIncome.Amount |
| IDS189 | IDS:RP.CFCSP:bafpr1.02.12:Income.ControlledForeignCompaniesAttributableIncome.Amount |
| IDS190 | IDS:RP.CFCUC:bafpr1.02.12:Income.ControlledForeignCompaniesAttributableIncome.Amount |
| IDS191 | IDS:RP:bafpr1.02.12:Income.ControlledForeignCompaniesAttributableIncomeTotal.Amount |
| IDS192 | IDS:RP:bafpr1.02.12:Income.ControlledForeignCompaniesChangeOfResidenceIncome.Amount |
| IDS193 | IDS:RP:bafpr1.02.12:Income.ControlledForeignCompaniesAndControlledForeignTrustsInterposedAustralianEntitiesAttributableIncomeTotal.Amount |
| IDS194 | IDS:RP:rvctc4.02.05:InternationalDealings.ControlledForeignCompaniesResidentUnlistedCountryBenefitProvided.Indicator |
| IDS195 | IDS:RP:bafpr1.02.12:Income.ForeignBranchOperationsInterestsInForeignCompaniesOrForeignTrusts.Indicator |
| IDS196 | IDS:RP.CFCLC:bafpr1.02.12:Income.ForeignBranchProfitsOfAustralianCompaniesNonAssessableNonExemptIncome.Amount |
| IDS197 | IDS:RP.CFCSP:bafpr1.02.12:Income.ForeignBranchProfitsOfAustralianCompaniesNonAssessableNonExemptIncome.Amount |
| IDS198 | IDS:RP.CFCUC:bafpr1.02.12:Income.ForeignBranchProfitsOfAustralianCompaniesNonAssessableNonExemptIncome.Amount |
| IDS199 | IDS:RP:bafpr1.02.12:Expense.NonDeductibleExemptIncome.Amount |
| IDS200 | IDS:RP.CFCLC:bafpr1.02.12:Income.PaidOutOfAttributedControlledForeignCompanyIncomeNonAssessableNonExemptIncome.Amount |
| IDS201 | IDS:RP.CFCSP:bafpr1.02.12:Income.PaidOutOfAttributedControlledForeignCompanyIncomeNonAssessableNonExemptIncome.Amount |
| IDS202 | IDS:RP.CFCUC:bafpr1.02.12:Income.PaidOutOfAttributedControlledForeignCompanyIncomeNonAssessableNonExemptIncome.Amount |
| IDS203 | IDS:RP.CFCLC:bafpr1.02.12:Income.NonPortfolioDividendFromForeignCountryNonAssessableNonExemptIncome.Amount |
| IDS204 | IDS:RP.CFCSP:bafpr1.02.12:Income.NonPortfolioDividendFromForeignCountryNonAssessableNonExemptIncome.Amount |
| IDS205 | IDS:RP.CFCUC:bafpr1.02.12:Income.NonPortfolioDividendFromForeignCountryNonAssessableNonExemptIncome.Amount |
| IDS206 | IDS:RP:rvctc2.02.08:IncomeTax.Deduction.DebtEarningNonAssessableForeignIncome.Indicator |
| IDS207 | IDS:RP:rvctc2.02.08:IncomeTax.Deduction.DebtEarningNonAssessableForeignIncomeTotal.Amount |
| IDS208 | IDS:RP:rvctc3.02.00:CapitalGainsTax.Event.Indicator |
| IDS209 | IDS:RP:rvctc3.02.10:CapitalGainsTax.ActiveForeignBusinessCapitalGains.Amount |
| IDS210 | IDS:RP:rvctc1.02.10:IncomeTax.ActiveForeignBusinessCapitalGainsReduction.Amount |
| IDS211 | IDS:RP:rvctc3.02.10:CapitalGainsTax.ActiveForeignBusinessCapitalLosses.Amount |
| IDS212 | IDS:RP:rvctc1.02.10:IncomeTax.ActiveForeignBusinessCapitalLossesReduction.Amount |
| IDS213 | IDS:RP:bafot.02.11:Miscellaneous.TransferPropertyMoneyOrServices.Indicator |
| IDS214 | IDS:RP.{TrustExemptionCode}:bafot.02.11:Miscellaneous.TransferPropertyMoneyOrServices.Amount |
| IDS215 | IDS:RP.{TrustExemptionCode}:entity.segment.TransferorTrustExemptionCodeDimension |
| IDS216 | IDS:RP:bafot.02.11:Miscellaneous.NonResidentTrustInterestEntitlementOrBeneficiary.Indicator |
| IDS217 | IDS:RP:bafot.02.11:Miscellaneous.ForeignHybridLimitedPartnershipOrForeignHybridCompanyShareholder.Indicator |
| IDS218 | IDS:RP:bafot.02.11:Miscellaneous.ForeignHybridLimitedPartnershipOrForeignHybridCompanyInterestIn.Count |
| IDS219 | IDS:RP:bafpo7.02.11:Assets.Investment.ForeignHybridLimitedPartnershipOrForeignHybridCompanyNetIncomeProfitTotal.Amount |
| IDS220 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.ProvisionsApplied.Indicator |
| IDS221 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.AustralianResidentCompanyElected.Indicator |
| IDS222 | IDS:RP:pyid.02.00:Identifiers.AustralianBusinessNumber.Identifier |
| IDS223 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.EntityType.Code |
| IDS224 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.GeneralToFinancialStatusChange.Indicator |
| IDS225 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.AveragingMethodAdopted.Code |
| IDS226 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.DeductionDebt.Amount |
| IDS227 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.RelatedNonResidentsDebtDeduction.Amount |
| IDS228 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.DeductionDebtDisallowed.Amount |
| IDS229 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.DebtAdjustedAverage.Amount |
| IDS230 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.AuthorisedDepositTakingInstitution.Indicator |
| IDS231 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.EquityCapitalAdjustedAverage.Amount |
| IDS232 | IDS:RP:bafpo6.02.09:Capital.ThinCapitalisation.SafeHarbour.Amount |
| IDS233 | IDS:RP:bafpo6.02.09:Capital.ThinCapitalisation.EquityShortfall.Amount |
| IDS234 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.RiskWeightedAssetsAverageValue.Amount |
| IDS235 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.EquityCapitalAttributableToOverseasPermanentEstablishments.Amount |
| IDS236 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.RiskWeightedAssetsOverseasPermanentEstablishmentsAverageValueTotal.Amount |
| IDS237 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.ControlledForeignADIEntityEquityAverageValue.Amount |
| IDS238 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.Tier1PrudentialCapitalDeduction.Amount |
| IDS239 | IDS:RP:bafpo6.02.09:Capital.ThinCapitalisation.RiskWeightedAssetsAttributableToAustralianPermanentEstablishmentsAverage.Amount |
| IDS240 | IDS:RP:bafpo6.02.09:Capital.ThinCapitalisation.DotationCapitalAverageValue.Amount |
| IDS241 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.NonAuthorisedDepositTakingInstitution.Indicator |
| IDS242 | IDS:RP:bafpo6.02.09:Capital.ThinCapitalisation.AssetsValueAverage.Amount |
| IDS243 | IDS:RP:bafpo6.02.09:Capital.ThinCapitalisation.AssetRevaluation.Amount |
| IDS244 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.DebtMaximumAllowable.Amount |
| IDS245 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.ExcessDebt.Amount |
| IDS246 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.NonDebtLiabilitiesAverageValue.Amount |
| IDS247 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.AssociateEntityDebtAverageValue.Amount |
| IDS248 | IDS:RP:bafpo6.02.09:Capital.ThinCapitalisation.AssociateEntityEquityAverageValue.Amount |
| IDS249 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.AssociateEntityExcessAverageValue.Amount |
| IDS250 | IDS:RP:bafpo6.02.09:Capital.ThinCapitalisation.ExcludedEquityInterestsAverage.Amount |
| IDS251 | IDS:RP:bafpo6.02.09:Capital.ThinCapitalisation.ZeroCapitalAverage.Amount |
| IDS252 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.OnLentAverage.Amount |
| IDS253 | IDS:RP:bafpo6.02.09:Capital.ThinCapitalisation.ControlledForeignNonAuthorisedDepositTakingInstitutionEntityEquityAverageValue.Amount |
| IDS254 | IDS:RP:bafpo6.02.09:Capital.ThinCapitalisation.ControlledForeignEntityDebtAverageValue.Amount |
| IDS255 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.ArmsLengthTests.Indicator |
| IDS256 | IDS:RP:bafpo6.02.09:Capital.ThinCapitalisation.ArmsLengthDebt.Amount |
| IDS257 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.GearingDebtCapitalTest.Indicator |
| IDS258 | IDS:RP:bafpo6.02.09:Capital.ThinCapitalisation.WorldwideGroupCapitalRatio.Fraction |
| IDS259 | IDS:RP:bafpo6.02.09:Capital.ThinCapitalisation.WorldwideCapital.Amount |
| IDS260 | IDS:RP:bafpo6.02.09:Capital.ThinCapitalisation.WorldwideDebtTotal.Amount |
| IDS261 | IDS:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.WorldwideEquity.Amount |
| IDS262 | IDS:RP:bafpo6.02.09:Capital.ThinCapitalisation.WorldwideGearingDebt.Amount |
| IDS263 | IDS:RP:bafot.02.11:FinancialServices.ForeignBankOrQualifyingFinancialEntity.Indicator |
| IDS264 | IDS:RP.Quarterly:bafot.02.11:FinancialServices.NotionalAverageBorrowings.Amount |
| IDS265 | IDS:RP:bafot.02.11:FinancialServices.NonOffshoreBankingUnitNotionalInterest.Amount |
| IDS266 | IDS:RP:bafot.02.11:FinancialServices.OffshoreBankingUnitNotionalInterest.Amount |
| IDS267 | IDS:RP:bafot.02.11:FinancialServices.NotionalInterestTaxWithholding.Amount |
| IDS268 | IDS:RP:bafot.02.11:FinancialServices.OffshoreBankingUnitOrHeadConsolidatedGroup.Indicator |
| IDS269 | IDS:RP.Borrowing:bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount |
| IDS270 | IDS:RP.Borrowing:bafot.02.11:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount |
| IDS271 | IDS:RP.Borrowing.RelatedParty:bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount |
| IDS272 | IDS:RP.Lending:bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount |
| IDS273 | IDS:RP.Lending:bafot.02.11:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount |
| IDS274 | IDS:RP.Lending.RelatedParty:bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount |
| IDS275 | IDS:RP.GuaranteeType:bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount |
| IDS276 | IDS:RP.GuaranteeType:bafot.02.11:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount |
| IDS277 | IDS:RP.GuaranteeType.RelatedParty:bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount |
| IDS278 | IDS:RP.Trading:bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount |
| IDS279 | IDS:RP.Trading:bafot.02.11:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount |
| IDS280 | IDS:RP.Trading.RelatedParty:bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount |
| IDS281 | IDS:RP.EligibleContract:bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount |
| IDS282 | IDS:RP.EligibleContract:bafot.02.11:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount |
| IDS283 | IDS:RP.EligibleContract.RelatedParty:bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount |
| IDS284 | IDS:RP.Investment:bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount |
| IDS285 | IDS:RP.Investment:bafot.02.11:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount |
| IDS286 | IDS:RP.Investment.RelatedParty:bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount |
| IDS287 | IDS:RP.Advisory:bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount |
| IDS288 | IDS:RP.Advisory:bafot.02.11:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount |
| IDS289 | IDS:RP.Advisory.RelatedParty:bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount |
| IDS290 | IDS:RP.Hedging:bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount |
| IDS291 | IDS:RP.Hedging:bafot.02.11:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount |
| IDS292 | IDS:RP.Hedging.RelatedParty:bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount |
| IDS293 | IDS:RP.Other:bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount |
| IDS294 | IDS:RP.Other:bafot.02.11:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount |
| IDS295 | IDS:RP.Other.RelatedParty:bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount |
| IDS296 | IDS:RP.GeneralDeduction:bafot.02.11:FinancialServices.GeneralOffshoreBankingDeductionAndApportionableOffshoreBankingDeduction.Amount |
| IDS297 | IDS:RP.Total:bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount |
| IDS298 | IDS:RP.Total:bafot.02.11:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount |
| IDS299 | IDS:RP.Total.RelatedParty:bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount |
| IDS300 | IDS:RP.Reconciliation:bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount |
| IDS301 | IDS:RP.Reconciliation:bafot.02.11:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount |
| IDS302 | IDS:RP.Reconciliation.RelatedParty:bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount |
| IDS303 | IDS:RP.TotalNet:bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount |
| IDS304 | IDS:RP.TotalNet:bafot.02.11:FinancialServices.OffshoreBankingIncomeOrLossNet.Amount |
| IDS305 | IDS:RP.TotalNet.RelatedParty:bafot.02.11:FinancialServices.OffshoreBankingIncomeAssessable.Amount |
| IDS306 | IDS:RP.Division770:bafot.02.11:FinancialServices.OffshoreBankingIncomeForeignIncomeTaxEligibleFractionClaimed.Amount |

Appendix D – Explicit Dimension Values

This Appendix describes the possible context values of explicit dimensions used in the contextualisation of this message.

## ForeignCountryCodeDimension

A list of foreign country codes (ISO 3166-2) developed by the International Organisation of Standardization.

| Value | Label |
| --- | --- |
| af | Afghanistan |
| ax | Aland Islands |
| al | Albania |
| dz | Algeria |
| as | American Samoa |
| ad | Andorra |
| ao | Angola |
| ai | Anguilla |
| aq | Antarctica |
| ag | Antigua and Barbuda |
| ar | Argentina |
| am | Armenia |
| aw | Aruba |
| at | Austria |
| az | Azerbaijan |
| bs | Bahamas |
| bh | Bahrain |
| bd | Bangladesh |
| bb | Barbados |
| by | Belarus |
| be | Belgium |
| bz | Belize |
| bj | Benin |
| bm | Bermuda |
| bt | Bhutan |
| bo | Bolivia |
| ba | Bosnia and Herzegovina |
| bw | Botswana |
| bv | Bouvet Island |
| br | Brazil |
| io | British Indian Ocean Territory |
| vg | British Virgin Islands |
| bn | Brunei Darussalam |
| bg | Bulgaria |
| bf | Burkina Faso |
| bi | Burundi |
| kh | Cambodia |
| cm | Cameroon |
| ca | Canada |
| cv | Cape Verde |
| ky | Cayman Islands |
| cf | Central African Republic |
| td | Chad |
| cl | Chile |
| cn | China |
| cx | Christmas Island |
| cc | Cocos (Keeling) Islands |
| co | Colombia |
| km | Comoros |
| cd | Congo, Democratic Republic of (was Zaire) |
| cg | Congo, People's Republic of |
| ck | Cook Islands |
| cr | Costa Rica |
| ci | Côte D'Ivoire (Ivory Coast) |
| hr | Croatia (Hrvatska) |
| cu | Cuba |
| cw | Curacao |
| cy | Cyprus |
| cz | Czech Republic |
| dk | Denmark |
| dj | Djibouti |
| dm | Dominica |
| do | Dominican Republic |
| tl | East Timor (Timor Leste) |
| ec | Ecuador |
| eg | Egypt |
| sv | El Salvador |
| gq | Equatorial Guinea |
| er | Eritrea |
| ee | Estonia |
| et | Ethiopia |
| fk | Falkland Islands (Malvinas) |
| fo | Faroe Islands |
| fj | Fiji |
| fi | Finland |
| fr | France |
| gf | French Guiana |
| pf | French Polynesia |
| tf | French Southern Territories |
| ga | Gabon |
| gm | Gambia |
| ge | Georgia |
| de | Germany |
| gh | Ghana |
| gi | Gibraltar |
| gr | Greece |
| gl | Greenland |
| gd | Grenada |
| gp | Guadeloupe |
| gu | Guam |
| gt | Guatemala |
| gg | Guernsey |
| gn | Guinea |
| gw | Guinea-Bissau |
| gy | Guyana |
| ht | Haiti |
| hm | Heard and McDonald Islands |
| va | Holy See (Vatican City State) |
| hn | Honduras |
| hk | Hong Kong |
| hr | Hrvatska (Croatia) |
| hu | Hungary |
| is | Iceland |
| in | India |
| id | Indonesia |
| ir | Iran |
| iq | Iraq |
| ie | Ireland |
| im | Isle of Man, The |
| il | Israel |
| it | Italy |
| ci | Ivory Coast (Côte D'Ivoire) |
| jm | Jamaica |
| jp | Japan |
| je | Jersey |
| jo | Jordan |
| kz | Kazakhstan |
| ke | Kenya |
| ki | Kiribati |
| pk | Korea, Democratic People's Republic of (North Korea) |
| ko | Korea, Republic of (South Korea) |
| kw | Kuwait |
| kg | Kyrgyzstan |
| la | Laos |
| lv | Latvia |
| lb | Lebanon |
| ls | Lesotho |
| lr | Liberia |
| ly | Libya |
| li | Liechtenstein |
| lt | Lithuania |
| lu | Luxembourg |
| mo | Macau |
| mk | Macedonia, The Former Yugoslav Republic of |
| mg | Madagascar |
| mw | Malawi |
| my | Malaysia |
| mv | Maldives |
| ml | Mali |
| mt | Malta |
| mh | Marshall Islands |
| mq | Martinique |
| mr | Mauritania |
| mu | Mauritius |
| yt | Mayotte |
| mx | Mexico |
| fm | Micronesia, Federated States of |
| md | Moldova |
| mc | Monaco |
| mn | Mongolia |
| me | Montenegro |
| ms | Montserrat |
| ma | Morocco |
| mz | Mozambique |
| mm | Myanmar (was Burma) |
| na | Namibia |
| nr | Nauru |
| np | Nepal |
| nl | Netherlands,(including the islands of Bonaire, Sint Eustatius and Saba) |
| nc | New Caledonia |
| nz | New Zealand |
| ni | Nicaragua |
| ne | Niger |
| ng | Nigeria |
| nu | Niue |
| nf | Norfolk Island |
| pk | North Korea |
| mp | Northern Mariana Islands |
| no | Norway |
| om | Oman |
| pk | Pakistan |
| pw | Palau |
| ps | Palestinian Territory, Occupied |
| pa | Panama |
| pg | Papua New Guinea |
| py | Paraguay |
| pe | Peru |
| ph | Philippines |
| pn | Pitcairn Island |
| pl | Poland |
| pt | Portugal |
| pr | Puerto Rico |
| qa | Qatar |
| re | Reunion |
| ro | Romania |
| ru | Russian Federation |
| rw | Rwanda |
| bl | Saint Barthelemy |
| sx | Saint Martin (Dutch Part ) |
| mf | Saint Martin (French Part) |
| ws | Samoa |
| sm | San Marino |
| st | Sao Tome and Principe |
| sa | Saudi Arabia |
| sn | Senegal |
| rs | Serbia |
| sc | Seychelles |
| sl | Sierra Leone |
| sg | Singapore |
| sk | Slovakia (Slovak Republic) |
| si | Slovenia |
| sb | Solomon Islands |
| so | Somalia |
| za | South Africa |
| gs | South Georgia and the South Sandwich Islands |
| kr | South Korea |
| ss | South Sudan |
| es | Spain |
| lk | Sri Lanka |
| sh | St Helena |
| kn | St Kitts and Nevis |
| lc | St Lucia |
| pm | St Pierre and Miquelon |
| vc | St Vincent and The Grenadines |
| sd | Sudan |
| sr | Suriname |
| sj | Svalbard and Jan Mayen Islands |
| sz | Swaziland |
| se | Sweden |
| ch | Switzerland |
| sy | Syria |
| tw | Taiwan |
| tj | Tajikistan |
| tz | Tanzania |
| th | Thailand |
| tl | Timor-Leste (East Timor) |
| tg | Togo |
| tk | Tokelau |
| to | Tonga |
| tt | Trinidad and Tobago |
| tn | Tunisia |
| tr | Turkey |
| tm | Turkmenistan |
| tc | Turks and Caicos Islands |
| tv | Tuvalu |
| ug | Uganda |
| ua | Ukraine |
| ae | United Arab Emirates |
| gb | United Kingdom |
| us | United States |
| um | United States Minor Outlying Islands |
| vi | United States Virgin Islands |
| uy | Uruguay |
| uz | Uzbekistan |
| vu | Vanuatu |
| va | Vatican City State (Holy See) |
| ve | Venezuela |
| vn | Vietnam |
| wf | Wallis and Futuna Islands |
| eh | Western Sahara |
| ye | Yemen |
| zm | Zambia |
| zw | Zimbabwe |

## SpecifiedCountryCodeDimension

A list of specified country codes taken from ISO 3166-2, developed by the International Organisation of Standardization.

| Value | Label |
| --- | --- |
| ad | Andorra |
| ai | Anguilla |
| ag | Antigua and Barbuda |
| aw | Aruba |
| bs | Bahamas |
| bh | Bahrain |
| bz | Belize |
| bm | Bermuda |
| vg | British Virgin Islands |
| ky | Cayman Islands |
| ck | Cook Islands |
| cw | Curacao |
| cy | Cyprus |
| dm | Dominica |
| gi | Gibraltar |
| gd | Grenada |
| gg | Guernsey |
| im | Isle of Man |
| je | Jersey |
| lr | Liberia |
| li | Liechtenstein |
| mh | Marshall Islands |
| mu | Mauritius |
| mc | Monaco |
| ms | Montserrat |
| nr | Nauru |
| nu | Niue |
| pa | Panama |
| ws | Samoa |
| sm | San Marino |
| sc | Seychelles |
| kn | St Kitts and Nevis |
| lc | St Lucia |
| vc | St Vincent & the Grenadines |
| tc | Turks and Caicos Islands |
| vi | US Virgin Islands |
| vu | Vanuatu |

## ActivityCodeTypeDimension

A list of codes that identify activity types.

| Value | Label |
| --- | --- |
| AdministrativeServices | Administrative services |
| AdvisoryServices | Advisory services |
| AssetManagement | Asset Management |
| BorrowingAndLending | Borrowing and lending |
| Brokerage | Brokerage |
| CashAndTradeServices | Cash & trade services |
| Construction | Construction |
| CustodyAndTransactionClearingServices | Custody and transaction clearing services |
| Derivatives | Derivatives |
| DistributionAndSaleOfGoods | Distribution and sale of goods |
| FinancingActivities | Financing activities |
| Guarantees | Guarantees |
| InsuranceAndReinsurance | Insurance and reinsurance |
| Leasing | Leasing |
| LicensingOrTransferOfIntellectualProperty | Licensing or transfer of intellectual property |
| Logistics | Logistics |
| ManufacturingAndSaleOfGoods | Manufacturing and sale of goods |
| MediaTelecommunicationsAndInformationServices | Media, telecommunications and Information Services |
| PrimaryProductionExtractionAndSaleOfGoods | Primary Production/Extraction and Sale of goods |
| PurchaseAndDistributionOfGoods | Purchase and distribution of goods |
| PurchaseAndManufactureOfGoods | Purchase and manufacture of goods |
| ReceiptPaymentOfDividendsAndDistributionsFromTrustsAndPartnerships | Receipt/payment of dividends and distributions from trusts and partnerships |
| RetailTrade | Retail trade |
| SalesAndMarketingServices | Sales and Marketing Services |
| SecuritisationServices | Securitisation services |
| SoftwareAndInformationTechnologyServices | Software and Information Technology Services |
| Superannuation | Superannuation |
| TechnicalServices | Technical Services |
| TollManufacturingServices | Toll manufacturing services |
| TreasuryRelatedServices | Treasury related services |
| UnderwritingServices | Underwriting services |
| UtilitiesAndInfrastructure | Utilities and Infrastructure |
| Other | Other |

## TransferorTrustExemptionCodeDimension

A list of codes that identify Transferor Trust Exemption Codes.

| Value | Label |
| --- | --- |
| TransferorTrustExemption1 | The transfer was:   * made to a non-resident discretionary trust * an arm's length transaction undertaken in the ordinary course of business. |
| TransferorTrustExemption2 | The transfer was:   * made to a non-resident discretionary trust * an arm's length transaction not undertaken in the ordinary course of business * neither the transferor or its associates were in a position to control the trust (from the time of the transfer until the end of the transferor's current year of income). |
| TransferorTrustExemption3 | The transfer was:   * made to a non-resident discretionary trust * made either on or before 12 April 1989 * neither the transferor or its associates were in a position to control the trust (from 12 April 1989 until the transferor's current year of income).   This exemption will not apply to transfers made in the last three income years. |
| TransferorTrustExemption4 | The transfer was:   * made to a non-resident non-discretionary trust * made either on or after 12 April 1989 * for a consideration equal to or greater than the arm's length amount. |
| TransferorTrustExemption5 | The transfer was:   * made to a public unit trust (that is a non-resident trust estate) * made either on or after 12 April 1989 * for a consideration equal to or greater than the arm's length amount * the sole purpose of the transaction was the arm's length acquisition of units in a public unit trust. |
| TransferorTrustExemption6 | De minimis exemption  The transfer was made to a non-resident trust that is a resident of a listed country and the total of the attributable incomes of all non-resident trust estates is equal to or less than the lesser of:   * $20,000, or * 10% of the total of the net incomes of the trust estates. |