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| Standard Business Reporting  Australian Taxation Office –  Company Tax Return 2013 (ctr.0004)  Message Implementation Guide  Program name: Standard Business Reporting  Date: 27 March 2014 | |
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VERSION CONTROL

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| --- | --- | --- |
| Version | Release date | Description of changes |
| 0.1 | 25/01/2013 | Draft for consultation  See ATO Company Tax Return 2013 Release Notes for details on updates to the ctr.0004 service |
| 1.0 | 17/05/2013 | Production release  Changes in this version:  Updated document link for the web service implementation guide (WIG) in section 1.3 - References  Update to data element namespace prefix version for CTR244,CTR99 and CTR54  New validation rule VR.ATO.CTR.430049 included  Validation rules VR.ATO.GEN.438029, VR.ATO.GEN.438030, VR.ATO.CTR.428026, VR.ATO.CTR.428428, VR.ATO.CTR.428352 and VR.ATO.CTR.428353 updated  Included “Domain Foreign Currency Codes” and “ Domain CGTExemptionOrRolloverCodes” in Appendix E  See ATO CTR.0004 Release Notes v1.0 for more details on updates to the ctr.0004 service |
| 1.1 | 20/08/2013 | Production release  Change in this version:  Validation rule VR.ATO.CTR.428353 and detailed error message description for CMN.ATO.CTR.430050 updated  See ATO CTR.0004 Release Notes v1.1 for more details on updates to the ctr.0004 service |
| 1.2 | 26/09/2013 | Production release - changes in this version:  SWS1339 Deleted validation rule VR.ATO.CTR.428411  SWS1330 Added validation rule VR.ATO.CTR.430051 |
| 1.3 | 23/12/2013 | Production release - changes in this version:  SWS1383 Updated validation rule VR.ATO.CTR.428416 and message description CMN.ATO.CTR.428416 |
| 1.4 | 03/02/2014 | Production release - changes in this version   SWS1451 Updated validation rule VR.ATO.CTR.428412 |
| 1.5 | 27/03/2014 | Production release - changes in this version  SWS1457 Updated validation rule VR.ATO.CTR.428409 |

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| ENDORSEMENT  APPROVAL |  |  |
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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”.

# Introduction

## 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) Company Tax Return (CTR) for (ctr.0004).

## Audience and Scope

This document contains the necessary information required for ATO Company Tax Return (ctr.0004) implementation.

## References

|  |  |  |
| --- | --- | --- |
| **Ref** | **Document Link** | **Document description** |
|  | The SBR Web Service Implementation Guide document can be accessed at  [**http://www.sbr.gov.au/software-developers/developer-tools/web-services**](http://www.sbr.gov.au/software-developers/developer-tools/web-services) | Technical interface data that is common to all business processes and messages that use the SBR channel:   * Web service protocol specifications * Standard message header structure * Standard error codes * Authentication protocol and trust broker |
|  | The SBR Taxonomy Architecture document can be downloaded at  <http://www.sbr.gov.au/software-developers/developer-tools/re-usable-components> | Reference document that describes the structure of the SBR taxonomy, its naming conventions, release management and change control, and how each business interaction fits within the architecture. |
|  | 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 |

## 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.

# General Instructions

This section provides instructions that are relevant across all collaborations and messages specified within this Message Implementation Guide (MIG).

## Authorisation of Intermediaries

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

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

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

## 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.

## Declarations

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

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

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

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

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

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

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

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

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

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

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

## 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.

### Business Documents

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

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

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

### Attachments

No attachments will be accepted or provided for CTR interactions.

### Document Identifiers

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

## Response Messages

### 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 the response message code format can be found in Appendix A of this document.

### Successful requests

In the event of a successful request, the following information message shall be returned (in addition to any warning messages):

| **SBR message code** | **SBR message text** |
| --- | --- |
| CMN.ATO.GEN.OK | Message Accepted |

## 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 a 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 will be 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
6. warnings (for data that may be incorrect or incomplete)

## 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 ensure clarity in rule expression. For explanations of terms used in Australian Taxation Office Structured English see Appendix B.

### Form Prefix Labels

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

CTR:RP:pyid.xx.xx:Identifiers.AustralianBusinessNumber.Identifier

means this field is in the CTR business document.

### Context Instance Labels

Context Instance labels will be given to each possible instance of an XBRL context and will be used within the MIG to describe the context and link a fact to a context. For example, a fact may appear in a business rule with a prefix

CTR:RP.TOFA:bafpr1.xx.xx:Income.FinancialArrangementsUnrealisedGains.Amount

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

### No Form or Context Prefix

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

### 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

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

### Use of Aliases

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

### 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.

### Use of Domain in Rules

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

### 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”.

### Tuples and Context

In most SBR ATO interactions, all facts reported within a tuple instance (including nested tuples) use the same context. In the ctr.0004 interaction there are some facts within the same tuple that use different contexts.

### XBRL Validation

An XBRL validator has been implemented for the ctr.0004 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 message code** | **SBR message 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. |

# Business Overview

This section will describe the transmission of the ctr.0004 message and schedules in scope for SBR.

The ctr.0004 message may be transmitted using SBR as a single stand-alone form however may also be accompanied by one or more schedules.

## Income Tax Suite Overview

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

The table below shows which schedules may be submitted with a CTR.

| **Schedule** | **SBR collaboration for ctr.0004** | **Min…Max** |
| --- | --- | --- |
| Interposed entity election or revocation | iee.0002.lodge.request.02.00 | 0..50 |
| Non-individual PAYG payment summary schedule | nipss.0001.lodge.request.02.00 | 0..1 |
| Capital gains tax schedule | cgts.0003.lodge.request.02.00 | 0..1 |
| Losses schedule | ls.0003.lodge.request.02.00 | 0..1 |
| Consolidated Groups Losses schedule | cgls.0003.lodge.request.02.00 | 0..1 |
| Dividend and interest schedule | dis.0001.lodge.request.02.00 | 0..1 |
| Research and development (R&D) tax Incentive schedule | rdtis.0002.lodge.request.02.00 | 0..1 |
| International dealings schedule | ids.0002.lodge.request.02.00 | 0..1 |

Notes:

* IEE can each be lodged as stand-alone forms as an alternative to being lodged as a schedule accompanying an Income Tax Return.
* The ‘Other attachments’ schedule (Schedule A in ELS) is represented as element ‘bafot.xx.xx:RegulatoryDisclosures.GeneralInformationAboutFinancialStatements.Text’ (CTR263) within the CTR document and not as a schedule.
* The LICTS (Life insurance companies taxation schedule) is only supported as a paper form.

Validation rules (documented in Section 5.4.1.3.2 CTR.LODGE Request Message Content Table) enforce the inclusion of a schedule when one is required.

### Message Structure

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

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

### Taxonomy and MIG Structure

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

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

### Schema Use

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

## Business Context Model

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

* *Register and maintain*. Obtaining an AUSkey from the Australian Business Register (ABR) to be used by the Australian Taxation Office to authenticate interactions. Intermediaries must also register with the Australian Taxation Office to allow the Australian Taxation Office to create an intermediary relationship with any taxpayers they will lodge for via SBR. These interactions are out of scope for SBR web services implementation at this time.
* *Notify obligations.* The Australian Taxation Office notifies a business of an impending obligation. This interaction is out of scope for SBR implementation.
* *Prepare and lodge interactions*. The Australian Taxation Office provides, via SBR, services to validate the CTR before lodging (prelodge), and the lodgement of the CTR. These interactions are in scope for SBR implementation and this document describes these in detail.
* *Post lodgement phase*. The Australian Taxation Office notifies the business or intermediary of the result of the income tax assessment. The business or intermediary may also enquire as to the progress of an income tax assessment. This interaction is out of scope for SBR implementation.
* *Payment interactions*. Businesses make payments or receive refunds based on the income tax assessment. Payment interactions are out of scope for SBR.

Figure 1 below, further describes these interactions.

Each of the phases described can be performed by a number of different channels such as paper, business portal, tax agent portal, Electronic Lodgement Service (ELS) and web services. In the context of income tax interactions the Australian Taxation Office will enable the third phase (Prepare and lodge interactions) via the SBR channel. The remaining phases are out of scope of this document since they are performed by other Australian Taxation Office channels or the ABR.

Details of legislative requirements and further background information on the Company Tax Return are available at [www.ato.gov.au](http://www.ato.gov.au).



Figure 1 - Business Context Model

The following table is read in conjunction with Figure1:

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

## 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.

## Business Applicability Period

The business applicability period for ctr.0004 is the 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.

## Report Version

The SBR report version for is **ctr.0004.02.00**

*.*

# 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  1. IF (RP:entity.identifier.TFN = NULLORBLANK) AND (INT:entity.identifier.ABN = NULLORBLANK)  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.001026 | 1. CMN.ATO.GEN.001026 |
| Entity Identifier Scheme | Mandatory | This field must be set to **http://www.ato.gov.au/abn** or **http://www.ato.gov.au/tfn**. TFN must be used for the reporting party and ABN must be used for the Intermediary. | See below | See below |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyType set to ReportingParty or Intermediary   1. IF (RprtPyType.xx.xx:ReportPartyTypeDimension = “RprtPyType.xx.xx:ReportingParty”) AND (entity.identifier.scheme <> "http://www.ato.gov.au/tfn")   RETURN VALIDATION MESSAGE  ENDIF   1. IF (RprtPyType.xx.xx:ReportPartyTypeDimension = “RprtPyType.xx.xx:Intermediary”) AND (entity.identifier.scheme <> “http://www.ato.gov.au/abn”)   RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.438029  2. Schematron ID = VR.ATO.GEN.438030 | 1. CMN.ATO.GEN.438029  2. CMN.ATO.GEN.438030 |
| Period Date – Start Date | Mandatory | The start date should describe the start of the period that the return applies to. If the company operates on a standard financial year, this date would be set to 1/07/12 for a 2013 tax return. If the company operates on a Substitute Accounting Period (SAP), this date should be set to the start of the SAP.  1. IF period.startDate >= period.endDate WHERE NOT CONTEXT(SET(RP.Opening(Instant), RP.Closing(Instant))) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428273 | 1. CMN.ATO.GEN.200009 |
| Period Date – End Date | Mandatory | The end date should describe the end of the period that the return applies to. If the company operates on a standard financial year, this date would be set to 30/06/13 for a 2013 tax return. If the company operates on a Substitute Accounting Period (SAP), this date should be set to the end of the SAP. | N/A | N/A |

* + 1. Context Instances

| **Context instance MIG label** | **Dimensions with constrained values** | **Instructions/rules** | **Rule imp** | **SBR Msg code** |
| --- | --- | --- | --- | --- |
| **ReportPartyType** |
| RP | RprtPyType.xx.xx:ReportingParty | 1. IF COUNT(RP) <> 1 RETURN VALIDATION MESSAGE ENDIF  2. IF (RP:entity.identifier.TFN <> NULLORBLANK) AND (COUNT(SCHEDULE = "“IEE"”) > 0) AND  (RP:entity.identifier.TFN = ANY OCCURRENCE OF ([IEE50]))  RETURN VALIDATION MESSAGE  ENDIF  3. IF (RP:entity.identifier.TFN <> NULLORBLANK) AND (TFNALGORITHM (RP:entity.identifier.TFN) = FALSE)  RETURN VALIDATION MESSAGE  ENDIF  4. IF (RP:entity.identifier.TFN = NULLORBLANK)  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.000208  2. Schematron ID = VR.ATO.CTR.428234  3. Schematron ID = VR.ATO.GEN.428016  4. Schematron ID = VR.ATO.GEN.410113 | 1. CMN.ATO.GEN.200007  2. CMN.ATO.CTR.428234  3. CMN.ATO.GEN.428016  4. CMN.ATO.GEN.410113 |
| INT | RprtPyType .xx.xx:Intermediary | 1. IF COUNT(INT) > 1 RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000226 | 1. CMN.ATO.GEN.200007 |

* 1. Context Specification Dimension 1: ReportPartyType, Dimension 2: RelativePeriodDuration, 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 is recommending 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 | Set to the TFN of the Reporting Party for this business instance document.  1 IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to **http://www.ato.gov.au/tfn** | N/A | N/A |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyType (RprtPyType.xx.xx:ReportingPartyTypeDimension) set to ReportingParty | N/A | N/A |
| Mandatory | Explicit member dimension RelPrdDrtn.xx.xx:RelativePeriodDurationDimension set to Y0,Y0-1,YMiddle, YPrevious, Y0Plus1 or MiddleYear | N/A | N/A |
| Period Date - Start Date | Mandatory | This date should match the equivalent segment in the RP context instance.  1. IF period.startDate >= period.endDate WHERE NOT CONTEXT(SET(RP.Opening(Instant), RP.Closing(Instant))) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428273 | 1. CMN.ATO.GEN.200009 |
| Period Date - End Date | Mandatory | This date should match the equivalent segment in the RP context instance. | N/A | N/A |

* + 1. Context Instances

| **Context instance MIG Label** | **Dimensions with constrained values** | | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| --- | --- | --- | --- | --- | --- |
| **ReportPartyTypeDimension** | **RelativePeriodDurationDimension** |  |  |  |
| RP.Y0 | RprtPyType.xx.xx:ReportingParty | RelPrdDrtn.xx.xx:Y0 | IF COUNT(CONTEXT(RP.Y0)) > 1 RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428251 | 1. CMN.ATO.GEN.428278 |
| RP.Y0-1 | RprtPyType.xx.xx:ReportingParty | RelPrdDrtn.xx.xx:Y0Minus1 | IF COUNT(CONTEXT(RP.Y0-1)) > 1 RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428253 | 1. CMN.ATO.GEN.428278 |
| RP.YMiddle | RprtPyType.xx.xx:ReportingParty | RelPrdDrtn.xx.xx:YMiddle | IF COUNT(CONTEXT(RP.YMiddle)) > 1  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CTR.430005 | 1. CMN.ATO.CTR.430005 |
| RP.YPrevious | RprtPyType.xx.xx:ReportingParty | RelPrdDrtn.xx.xx:YPrevious | IF COUNT(CONTEXT(RP.YPrevious)) > 1  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CTR.430008 | 1. CMN.ATO.CTR.430008 |
| RP.Y0Plus1 | RprtPyType.xx.xx:ReportingParty | RelPrdDrtn.xx.xx:Y0Plus1 | IF COUNT(CONTEXT(RP.Y0Plus1)) > 1  RETURN VALIDATION MESSAGE  ENDIF | 1.Schematron ID = VR.ATO.CTR.430007 | 1. CMN.ATO.CTR.430007 |
| RP.MiddleYear | RprtPyType.xx.xx:ReportingParty | RelPrdDrtn.xx.xx:MiddleYear | IF COUNT(CONTEXT(RP.MiddleYear)) > 1  RETURN VALIDATION MESSAGE  ENDIF | 1.Schematron ID = VR.ATO.CTR.430006 | 1. CMN.ATO.CTR.430006 |

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

* + 1. Context Instances

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

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

* + 1. Context Instances

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

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

* + 1. Context Instances

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

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

* + 1. Context Instances

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

* 1. Context Specification Dimension 1: ReportPartyType, Dimension 2: OpeningAndClosingBalance, Period: Instant

| **XBRL Instance Context Data Concept** | **Requirement** | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| --- | --- | --- | --- | --- |
| Context Identifier | Mandatory | This is a unique identifier used to link the data element to a defined XBRL context. SBR is recommending a four character id starting with ‘C’ and a three digit sequential number for each context eg C001 | N/A | N/A |
| Entity Identifier | Mandatory | Set to the TFN of the Reporting Party for this business instance document.  1 IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to **http://www.ato.gov.au/tfn** | N/A | N/A |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyType (RprtPyType.xx.xx:ReportingPartyTypeDimension) set to ReportingParty | N/A | N/A |
| Mandatory | Explicit member dimension OpeningAndClosingBalanceDimension set to Opening or Closing | N/A | N/A |
| Period Date - Instant | Mandatory | This date must be a valid date. | N/A | N/A |

* + 1. Context Instances

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

* 1. Context Specification Dimension 1: ReportPartyType, Dimension 2: SmallBusinessDepreciatingAssetType, 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 is recommending 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 | Set to the TFN of the Reporting Party for this business instance document.  1 IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to **http://www.ato.gov.au/tfn** | N/A | N/A |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyType (RprtPyType.xx.xx:ReportingPartyTypeDimension) set to ReportingParty | N/A | N/A |
| Mandatory | Explicit member dimension SmallBusinessDepreciatingAssetTypeDimension set to LowCost or GeneralPool | N/A | N/A |
| Period Date - Start Date | Mandatory | This date should match the equivalent segment in the RP context instance.  1. IF period.startDate >= period.endDate WHERE NOT CONTEXT(SET(RP.Opening(Instant), RP.Closing(Instant))) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428273 | 1. CMN.ATO.GEN.200009 |
| Period Date - End Date | Mandatory | This date should match the equivalent segment in the RP context instance. | N/A | N/A |

* + 1. Context Instances

| **Context instance MIG Label** | **Dimensions with constrained values** | | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| --- | --- | --- | --- | --- | --- |
| **ReportPartyTypeDimension** | **SmallBusinessDepreciatingAssetTypeDimension** |
| RP.LowCost | RprtPyType.xx.xx:ReportingParty | SmallBusinessDepreciatingAsset.xx.xx:LowCost | 1. IF COUNT(CONTEXT(RP.LowCost)) > 1  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CTR.430000 | 1. CMN.ATO.CTR.430000 |
| RP.GeneralPool | RprtPyType.xx.xx:ReportingParty | SmallBusinessDepreciatingAsset.xx.xx:GeneralPool | 1. IF COUNT(CONTEXT(RP.GeneralPool)) > 1  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CTR.430001 | 1. CMN.ATO.CTR.430001 |

* 1. Context Specification Dimension 1: ReportPartyType, Dimension 2: ConsolidationDeductionType, 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 is recommending 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 | Set to the TFN of the Reporting Party for this business instance document.  1 IF (entity.identifier.TFN WHERE CONTEXT(ALL)) <> RP:entity.identifier.TFN RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.001023 | 1. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to **http://www.ato.gov.au/tfn** | N/A | N/A |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyType (RprtPyType.xx.xx:ReportingPartyTypeDimension) set to ReportingParty | N/A | N/A |
| Mandatory | Explicit member dimension ConsolidationDeductionTypeDimension set to PreRules, InterimRules or ProspectiveRules | N/A | N/A |
| Period Date - Start Date | Mandatory | This date should match the equivalent segment in the RP context instance.  1. IF period.startDate >= period.endDate WHERE NOT CONTEXT(SET(RP.Opening(Instant), RP.Closing(Instant))) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428273 | 1. CMN.ATO.GEN.200009 |
| Period Date - End Date | Mandatory | This date should match the equivalent segment in the RP context instance. | N/A | N/A |

* + 1. Context Instances

| **Context instance MIG Label** | **Dimensions with constrained values** | | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| --- | --- | --- | --- | --- | --- |
| **ReportPartyTypeDimension** | **ConsolidationDeductionTypeDimension** |
| RP.PreRules | RprtPyType.xx.xx:ReportingParty | ConsolDedType.xx.xx:PreRules | 1. IF COUNT(CONTEXT(RP.PreRules)) > 1  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CTR.430002 | 1. CMN.ATO.CTR.430002 |
| RP.InterimRules | RprtPyType.xx.xx:ReportingParty | ConsolDedType.xx.xx:InterimRules | 1. IF COUNT(CONTEXT(RP.InterimRules)) > 1  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CTR.430003 | 1. CMN.ATO.CTR.430003 |
| RP.ProspectiveRules | RprtPyType.xx.xx:ReportingParty | ConsolDedType.xx.xx:ProspectiveRules | 1. IF COUNT(CONTEXT(RP.ProspectiveRules)) > 1  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CTR.430004 | 1. CMN.ATO.CTR.430004 |

# Interaction Model

The interactions that are within scope for this document are described in Figure 2.



Figure 2 - SBR Interaction Model

## Prerequisites

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

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

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

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

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

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

## Service Summary

The workflow defined above represents the abstract process model for the . The following defines the sequence, optionality and repeatability of the service execution. Where a service is identified as 'Mandatory' then the Software Developer must implement this service as the service needs to be executed by the business in order to complete the transaction. Repeatability indicates if the service can be executed more than once – 'Yes' meaning that a service can be executed multiple times within the sequence.

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

## .PRELODGE Specifications

|  |  |
| --- | --- |
| Interaction Name | .prelodge |
| Description | The purpose of this transaction is to request pre-submission validation of a and any accompanying schedule(s) without processing the return. This transaction is optional. |
| Stakeholders | Reporting party, Intermediary, Australian Taxation Office |
| Pre-conditions | As per Section 5.1 Prerequisites |
| Post-conditions | For a successful pre-lodgement validation the Australian Taxation Office will return:   * A message event item informing successful validation. * One or more message event item(s) containing a list of warnings (for data that may be incorrect or incomplete)   For an unsuccessful pre-lodgement validation the Australian Taxation Office will return:   * One or more message event item(s) containing a list of errors and warnings (for data that may be incorrect or incomplete)   The Reporting party/Intermediary is then able to correct their Return and/or schedule(s) for re-submission. |
| Initiating party | Reporting party, Intermediary |
| Channel | SBR |
| Core Service Map | Prelodge |

### CTR.PRELODGE Request - Message

#### Discoverable Taxonomy Set References

Refer to Section 5.4.1 CTR.LODGE Request - Message

#### Standard Business Document Header Content

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

| Attribute Name | Instructions/Rules | SBR message code |
| --- | --- | --- |
| sbdm:Message.Type.Text | 1. Mandatory – Message.Type.Text must be “ctr.0004.prelodge.request” for | CMN.ATO.GEN.100002 |

##### .PRELODGE Request Message Content Table

Refer to Section 5.4.1 CTR.LODGE Request - Message

### .PRELODGE Response - Message

#### Discoverable Taxonomy Set References

Refer to Section 5.4.2 CTR.LODGE Response – Message

#### Standard Business Document Header Content

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

| Attribute Name | **Instructions/Rules** |
| --- | --- |
| sbdm:Message.Type.Text | 1. Mandatory - Value shall be “ctr.0004.prelodge.response” |

#### Standard Business Document Body Content

Refer to Section 5.4.2 CTR.LODGE Response – Message

## CTR.LODGE Specifications

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

### CTR.LODGE Request - Message

#### Discoverable Taxonomy Set References

|  |  |
| --- | --- |
| Schema | ctr.0004.lodge.request.02.00.report.xsd  ctr.0004.private.02.00.module.xsd |
| Linkbases | ctr.0004.lodge.request.02.00.defLink.xml  ctr.0004.private.02.00.defLink.xml |
| ctr.0004.lodge.request.02.00.labLinkInfoCls.xml  ctr.0004.private.02.00.labLinkInfoCls.xml |
| ctr.0004.lodge.request.02.00.presLink.xml |
| ctr.0004.lodge.request.02.00.refLink.xml |
| Schematron | To be advised |

#### Standard Business Document Header Content

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

| Attribute Name | Instructions/Rules | SBR Message Code |
| --- | --- | --- |
| sbdm:Message.Type.Text | 1. Mandatory – Message.Type.Text must be “ctr.0004.lodge.request” for | CMN.ATO.GEN.100002 |
| sbdm:BusinessDocument.BusinessGeneratedIdentifier.Text | 1. Mandatory – Identifier must be set to a unique identifier for the document being lodged. | CMN.ATO.GEN.100001 |

#### Standard Business Document Body Content

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

##### CTR.LODGE Request XBRL Context

Refer to Section 4 XBRL Context Specifications

##### CTR.LODGE Request Message Content Table

The following table contains the facts – tuples and elements - 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 ‘[CTR31]’. Validation rule aliases are fully defined in Appendix C.

Note that common module validation rules are not used in ctr.0004.

| **Context - INT** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | declaration2.02.01:Declaration Tuple (0..1) | N/A | N/A | N/A |
| 1.1 | pyin.02.03:Declaration.StatementType.Code | 1. IF (INT=NULLORBLANK AND RP:pyin.xx.xx:Declaration.StatementType.Code <> "TrueAndCorrect") OR (INT<>NULLORBLANK AND INT:pyin.xx.xx:Declaration.StatementType.Code <> "TrueAndCorrect" )   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.307001 | 1. CMN.ATO.GEN.307001 |
| 1.2 | pyin.02.00:Declaration.StatementAccepted.Indicator | 1. IF (INT=NULLORBLANK AND RP:pyin.xx.xx:Declaration.StatementAccepted.Indicator <> TRUE) OR (INT<>NULLORBLANK AND INT:pyin.xx.xx:Declaration.StatementAccepted.Indicator <> TRUE)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.307002 | 1. CMN.ATO.GEN.307002 |
| 1.3 | pyin.02.00:Declaration.Statement.Text | N/A | N/A | N/A |
| 1.4 | pyin.02.00:Declaration.Signature.Date | 1. IF (INT=NULLORBLANK AND RP:pyin.xx.xx:Declaration.Signature.Date = NULLORBLANK) OR (INT <> NULLORBLANK AND INT:pyin.xx.xx:Declaration.Signature.Date = NULLORBLANK)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.307004 | 1. CMN.ATO.GEN.307004 |
| 1.5 | pyin.02.00:Declaration.SignatoryIdentifier.Text | 1. IF (INT=NULLORBLANK AND RP:pyin.xx.xx:Declaration.SignatoryIdentifier.Text = NULLORBLANK) OR (INT <> NULLORBLANK AND INT:pyin.xx.xx:Declaration.SignatoryIdentifier.Text = NULLORBLANK)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.307003 | 1. CMN.ATO.GEN.307003 |
| 1.6 | prsnunstrcnm1.02.01:PersonUnstructuredName Tuple (0..1) | N/A | N/A | N/A |
| 1.6.1 | pyde.02.05:PersonUnstructuredName.Usage.Code | 1. WHERE IN TUPLE (personunstructuredname1.xx.xx:PersonUnstructuredName) IN TUPLE(declaration2.xx.xx:Declaration) IF pyde.xx.xx:PersonUnstructuredName.Usage.Code <> "DeclarationSignatory"  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.436279 | 1. CMN.ATO.GEN.436279 |
| 1.6.2 | pyde.02.00:PersonUnstructuredName.FullName.Text | N/A | N/A | N/A |
| 2 | pyid.02.00:Identifiers.TaxAgentClientReference.Text | 1. IF [CTR213] <> NULLORBLANK AND [CTR213] <> TEXT(12)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429987 | 1. CMN.ATO.GEN.001011 |
| 3 | phone1.02.00:ElectronicContactTelephone Tuple (0..1) | N/A | N/A | N/A |
| 3.1 | pyde.02.00:ElectronicContact.Telephone.Usage.Code | 1. IF ((pyde.xx.xx:ElectronicContact.Telephone.Usage.Code) <> NULLORBLANK) AND ((pyde.xx.xx:ElectronicContact.Telephone.Usage.Code) <> "03")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000051 | 1. CMN.ATO.GEN.000051 |
| 3.2 | pyde.02.00:ElectronicContact.Telephone.ServiceLine.Code | N/A | N/A | N/A |
| 3.3 | pyde.02.00:ElectronicContact.Telephone.Area.Code | 1. IF(INT <> NULLORBLANK) AND ([CTR215] = NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428235 | 1. CMN.ATO.GEN.001001 |
| 3.4 | pyde.02.00:ElectronicContact.Telephone.Minimal.Number | 1. IF (INT <> NULL) AND [CTR216] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428220 | 1. CMN.ATO.GEN.001001 |
| 4 | prsnunstrcnm1.02.01:PersonUnstructuredName Tuple (0..1) | N/A | N/A | N/A |
| 4.1 | pyde.02.05:PersonUnstructuredName.Usage.Code | 1. WHERE IN TUPLE (xbrli\personunstructuredname1.xx.xx:PersonUnstructuredName) IF INT:pyde.xx.xx:PersonUnstructuredName.Usage.Code <> "Contact"  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.432391 | 1. CMN.ATO.GEN.432391 |
| 4.2 | pyde.02.00:PersonUnstructuredName.FullName.Text | 1. IF ([CTR214] <> NULLORBLANK) AND ([CTR214] CONTAINS " - ")   RETURN VALIDATION MESSAGE ENDIF 2. IF (CONTEXT(INT) <> NULL) AND [CTR214] = NULLORBLANK  RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR214] <> NULLORBLANK AND [CTR214] <> TEXT(200)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428054 2. Schematron ID = VR.ATO.CTR.428225 3. Schematron ID = VR.ATO.CTR.429988 | 1. CMN.ATO.CTR.428054 2. CMN.ATO.GEN.001001 3. CMN.ATO.GEN.001011 |
| 5 | pyid.02.00:Identifiers.TaxAgentNumber.Identifier | 1. IF ([CTR3] = 11110047)  RETURN VALIDATION MESSAGE ENDIF 2. IF ((pyid.xx.xx:Identifiers.TaxAgentNumber.Identifier) <> NULLORBLANK) AND (TANALGORITHM(pyid.xx.xx:Identifiers.TaxAgentNumber.Identifier) = FALSE)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428014 2. Schematron ID = VR.ATO.GEN.428247 | 1. CMN.ATO.CTR.428014 2. CMN.ATO.GEN.410009 |

| **Context - RP** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | pyin.02.00:Report.TargetFinancial.Year | 1. IF [CTR2] <> "2013"  RETURN VALIDATION MESSAGE ENDIF 2. IF (CTR:RP:pyin.xx.xx:Report.TargetFinancial.Year <> NULL) AND (COUNT(SCHEDULE = "IEE") > 0) AND (ANY OCCURRENCE OF ([IEE116] = "R") AND ([IEE82] <> CTR:RP:pyin.xx.xx:Report.TargetFinancial.Year))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428192 2. Schematron ID = VR.ATO.CTR.428240 | 1. CMN.ATO.GEN.438020 2. CMN.ATO.CTR.428240 |
| 2 | pyin.02.07:Report.Amendment.Indicator | 1. IF (COUNT(SCHEDULE = "RDTIS") = 1) AND [RDTIS1] = TRUE AND [CTR298] <> TRUE  RETURN VALIDATION MESSAGE ENDIF 2. IF pyin.xx.xx:Report.Amendment.Indicator = TRUE AND (pyin.xx.xx:Report.AmendmentSequence.Number = NULL OR pyin.xx.xx:Report.AmendmentType.Code = NULLORBLANK OR pyin.xx.xx:Report.AmendmentReason.Text = NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF 3. IF pyin.xx.xx:Report.Amendment.Indicator <> TRUE AND (pyin.xx.xx:Report.AmendmentSequence.Number <> NULL OR pyin.xx.xx:Report.AmendmentType.Code <> NULLORBLANK OR pyin.xx.xx:Report.AmendmentReason.Text <> NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428404 2. Schematron ID = VR.ATO.GEN.010028 3. Schematron ID = VR.ATO.GEN.010029 | 1. CMN.ATO.CTR.428404 2. CMN.ATO.GEN.010028 3. CMN.ATO.GEN.010029 |
| 3 | pyin.02.08:Report.AmendmentType.Code | 1. IF pyin.xx.xx:Report.AmendmentSequence.Number <> NULL AND pyin.xx.xx:Report.AmendmentSequence.Number <> SET(1-9)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.010030 | 1. CMN.ATO.GEN.010030 |
| 4 | pyin.02.08:Report.AmendmentSequence.Number | N/A | N/A | N/A |
| 5 | pyin.02.08:Report.AmendmentReason.Text | N/A | N/A | N/A |
| 6 | orgname2.02.00:OrganisationNameDetails Tuple (1..1) | N/A | N/A | N/A |
| 6.1 | pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code | 1. IF (COUNT(pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code = "MN") > 4)   RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code <> "MN")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428268 2. Schematron ID = VR.ATO.GEN.410049 | 1. CMN.ATO.CTR.428268 2. CMN.ATO.GEN.410049 |
| 6.2 | pyde.02.00:OrganisationNameDetails.Currency.Code | 1. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.Currency.Code <> SET("C","P"))  RETURN VALIDATION MESSAGE ENDIF 2. IF COUNT (pyde.xx.xx:OrganisationNameDetails.Currency.Code = "C") > 3  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000466 2. Schematron ID = VR.ATO.GEN.428217 | 1. CMN.ATO.GEN.000466 2. CMN.ATO.GEN.428217 |
| 6.3 | pyde.02.00:OrganisationNameDetails.OrganisationalName.Text | 1. IF COUNT(((pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code = "MN") AND (pyde.xx.xx:OrganisationNameDetails.Currency.Code = "C") AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK)) IN TUPLE xbrli\orgname2.xx.xx:OrganisationNameDetails) <> 1  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text CONTAINS " - " )  RETURN VALIDATION MESSAGE ENDIF 3. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text CONTAINS "P/L")  RETURN VALIDATION MESSAGE ENDIF 4. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text CONTAINS SET("--","'’"," ") )  RETURN VALIDATION MESSAGE ENDIF 5. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text DOES NOT CONTAIN SET("a-z", "A-Z", "0-9"))  RETURN VALIDATION MESSAGE ENDIF 6. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text = FOUND("The trustee","The Exec","exec","The TTE"))  RETURN VALIDATION MESSAGE ENDIF 7. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text STARTSWITH "T/A ") AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text ENDSWITH SET(" Pship"," P'ship"," P/ship"))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428216 2. Schematron ID = VR.ATO.GEN.000413 3. Schematron ID = VR.ATO.GEN.000414 4. Schematron ID = VR.ATO.GEN.000416 5. Schematron ID = VR.ATO.GEN.410039 6. Schematron ID = VR.ATO.GEN.410206 7. Schematron ID = VR.ATO.GEN.410038 | 1. CMN.ATO.GEN.001001 2. CMN.ATO.GEN.000413 3. CMN.ATO.GEN.000414 4. CMN.ATO.GEN.000416 5. CMN.ATO.GEN.410039 6. CMN.ATO.GEN.428042 7. CMN.ATO.GEN.410038 |
| 7 | pyde.02.00:OrganisationDetails.OrganisationActivityStatus.Code | 1. IF ([CTR10] <> NULLORBLANK) AND ([CTR10] <> "05")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428017 | 1. CMN.ATO.CTR.428017 |
| 8 | 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 |
| 9 | orgname2.02.00:OrganisationNameDetails Tuple (0..1) | N/A | N/A | N/A |
| 9.1 | pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code | 1. IF (COUNT(pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code = "MN") > 4)   RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code <> "MN")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428268 2. Schematron ID = VR.ATO.GEN.410049 | 1. CMN.ATO.CTR.428268 2. CMN.ATO.GEN.410049 |
| 9.2 | pyde.02.00:OrganisationNameDetails.Currency.Code | 1. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.Currency.Code <> SET("C","P"))  RETURN VALIDATION MESSAGE ENDIF 2. IF COUNT (pyde.xx.xx:OrganisationNameDetails.Currency.Code = "P") > 1  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000466 2. Schematron ID = VR.ATO.GEN.428218 | 1. CMN.ATO.GEN.000466 2. CMN.ATO.GEN.428218 |
| 9.3 | pyde.02.00:OrganisationNameDetails.OrganisationalName.Text | 1. IF ([CTR12] <> NULLORBLANK) AND (([CTR13] = NULLORBLANK) AND ([CTR14] = NULLORBLANK))  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text CONTAINS " - " )  RETURN VALIDATION MESSAGE ENDIF 3. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text CONTAINS "P/L")  RETURN VALIDATION MESSAGE ENDIF 4. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text CONTAINS SET("--","'’"," ") )  RETURN VALIDATION MESSAGE ENDIF 5. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text DOES NOT CONTAIN SET("a-z", "A-Z", "0-9"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428019 2. Schematron ID = VR.ATO.GEN.000413 3. Schematron ID = VR.ATO.GEN.000414 4. Schematron ID = VR.ATO.GEN.000416 5. Schematron ID = VR.ATO.GEN.410039 | 1. CMN.ATO.CTR.428019 2. CMN.ATO.GEN.000413 3. CMN.ATO.GEN.000414 4. CMN.ATO.GEN.000416 5. CMN.ATO.GEN.410039 |
| 10 | address2.02.02:AddressDetails Tuple (1..1) | N/A | N/A | N/A |
| 10.1 | pyde.02.00:AddressDetails.OverseasAddress.Indicator | 1. IF (pyde.xx.xx:AddressDetails.OverseasAddress.Indicator <> NULL) AND (pyde.xx.xx:AddressDetails.OverseasAddress.Indicator <> FALSE)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428107 | 1. CMN.ATO.CTR.428107 |
| 10.2 | pyde.02.01:AddressDetails.Usage.Code | 1. IF (pyde.xx.xx:AddressDetails.Line1.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.Usage.Code <> SET("POS","BUS"))  RETURN VALIDATION MESSAGE ENDIF 2. IF COUNT ((pyde.xx.xx:AddressDetails.Usage.Code = "POS") > 2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000467 2. Schematron ID = VR.ATO.GEN.428204 | 1. CMN.ATO.GEN.000467 2. CMN.ATO.GEN.428204 |
| 10.3 | pyde.02.00:AddressDetails.Currency.Code | 1. IF (pyde.xx.xx:AddressDetails.Line1.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.Currency.Code <> SET("C","P"))  RETURN VALIDATION MESSAGE ENDIF 2. IF COUNT ((pyde.xx.xx:AddressDetails.Usage.Code = "POS") AND (pyde.xx.xx:AddressDetails.Currency.Code = "C")) <> 1  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000468 2. Schematron ID = VR.ATO.GEN.428205 | 1. CMN.ATO.GEN.000468 2. CMN.ATO.GEN.428205 |
| 10.4 | pyde.02.00:AddressDetails.Line1.Text | 1. IF (pyde.xx.xx:AddressDetails.Line1.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.Line1.Text CONTAINS "UNKNOWN")  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:AddressDetails.Line1.Text = FOUND("AS ABOVE"))  RETURN VALIDATION MESSAGE ENDIF 3. IF COUNT(((pyde.xx.xx:AddressDetails.Usage.Code = "POS") AND (pyde.xx.xx:AddressDetails.Currency.Code = "C") AND (pyde.xx.xx:AddressDetails.Line1.Text <> NULLORBLANK)) IN TUPLE(addressdetails2.xx.xx:AddressDetails)) <> 1  RETURN VALIDATION MESSAGE ENDIF 4. IF ((pyde.xx.xx:AddressDetails.Line1.Text CONTAINS "C/-") AND (pyde.xx.xx:AddressDetails.Line 2.Text = NULLORBLANK))  RETURN VALIDATION MESSAGE ENDIF 5. IF (pyde.xx.xx:AddressDetails.Line1.Text = FOUND("C/O","C/","Care Of","CO"))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000405 2. Schematron ID = VR.ATO.GEN.410205 3. Schematron ID = VR.ATO.GEN.428023 4. Schematron ID = VR.ATO.GEN.428026 5. Schematron ID = VR.ATO.GEN.428240 | 1. CMN.ATO.GEN.000405 2. CMN.ATO.GEN.410001 3. CMN.ATO.GEN.428023 4. CMN.ATO.GEN.428026 5. CMN.ATO.GEN.000406 |
| 10.5 | pyde.02.00:AddressDetails.Line2.Text | 1. IF pyde.xx.xx:Address Details.Line 2.Text <> NULLORBLANK AND pyde.xx.xx:Address Details.Line 2.Text <> TEXT(38)  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:AddressDetails.Line2.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.Line2.Text CONTAINS "UNKNOWN")  RETURN VALIDATION MESSAGE ENDIF 3. IF (pyde.xx.xx:AddressDetails.Line2.Text = FOUND("C/-","C/O","C/","Care Of","CO"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429853 2. Schematron ID = VR.ATO.GEN.000407 3. Schematron ID = VR.ATO.GEN.428241 | 1. CMN.ATO.GEN.001011 2. CMN.ATO.GEN.000407 3. CMN.ATO.GEN.000408 |
| 10.6 | pyde.02.00:AddressDetails.Line3.Text | 1. IF (pyde.xx.xx:AddressDetails.Line3.Text <> NULLORBLANK)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.428030 | 1. CMN.ATO.GEN.428030 |
| 10.7 | pyde.02.00:AddressDetails.Line4.Text | 1. IF (pyde.xx.xx:AddressDetails.Line4.Text <> NULLORBLANK)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.428033 | 1. CMN.ATO.GEN.428033 |
| 10.8 | pyde.02.00:AddressDetails.LocalityName.Text | 1. IF CTR:RP:pyde.xx.xx:AddressDetails.LocalityName.Text <> NULLORBLANK AND CTR:RP:pyde.xx.xx:AddressDetails.LocalityName.Text <> TEXT(60)  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:AddressDetails.LocalityName.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.LocalityName.Text CONTAINS "UNKNOWN")  RETURN VALIDATION MESSAGE ENDIF 3. IF (pyde.xx.xx:AddressDetails.LocalityName.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.LocalityName.Text CONTAINS NUMERICS SET(0-9))  RETURN VALIDATION MESSAGE ENDIF 4. IF (pyde.xx.xx:AddressDetails.LocalityName.Text = FOUND("QLD","NSW","VIC","SA","WA","NT ","ACT","TAS"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429856  2. Schematron ID = VR.ATO.GEN.000409 3. Schematron ID = VR.ATO.GEN.000410 4. Schematron ID = VR.ATO.GEN.428230 | 1. CMN.ATO.GEN.001011 2. CMN.ATO.GEN.000409 3. CMN.ATO.GEN.000410 4. CMN.ATO.GEN.000411 |
| 10.9 | pyde.02.00:AddressDetails.Postcode.Text | 1. IF (pyde.xx.xx:AddressDetails.Postcode.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.Postcode.Text <> SET(0200-9999))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.428041 | 1. CMN.ATO.GEN.428041 |
| 10.10 | pyde.02.00:AddressDetails.StateOrTerritory.Code | 1. IF ( (pyde.xx.xx:AddressDetails.OverseasAddress.Indicator) = FALSE )  AND ( (pyde.xx.xx:AddressDetails.StateOrTerritory.Code) = NULLORBLANK )  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:AddressDetails.StateOrTerritory.Code <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.StateOrTerritory.Code <> SET("QLD","NSW","VIC","SA","WA","NT","ACT","TAS"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000012 2. Schematron ID = VR.ATO.GEN.428036 | 1. CMN.ATO.GEN.000012 2. CMN.ATO.GEN.428036 |
| 10.11 | pyde.02.08:AddressDetails.CountryName.Text | 1. IF (pyde.xx.xx:AddressDetails.CountryName.Text) <> NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428215 | 1. CMN.ATO.CTR.428215 |
| 10.12 | pyde.02.08:AddressDetails.Country.Code | 1. IF pyde.xx.xx:AddressDetails.Country.Code <> NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428108 | 1. CMN.ATO.CTR.428108 |
| 11 | address2.02.02:AddressDetails Tuple (0..1) | N/A | N/A | N/A |
| 11.1 | pyde.02.00:AddressDetails.OverseasAddress.Indicator | 1. IF (pyde.xx.xx:AddressDetails.OverseasAddress.Indicator <> NULL) AND (pyde.xx.xx:AddressDetails.OverseasAddress.Indicator <> FALSE)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428107 | 1. CMN.ATO.CTR.428107 |
| 11.2 | pyde.02.01:AddressDetails.Usage.Code | 1. IF (pyde.xx.xx:AddressDetails.Line1.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.Usage.Code <> SET("POS","BUS"))  RETURN VALIDATION MESSAGE ENDIF 2. IF COUNT ((pyde.xx.xx:AddressDetails.Usage.Code = "POS") > 2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000467 2. Schematron ID = VR.ATO.GEN.428204 | 1. CMN.ATO.GEN.000467 2. CMN.ATO.GEN.428204 |
| 11.3 | pyde.02.00:AddressDetails.Currency.Code | 1. IF (pyde.xx.xx:AddressDetails.Line1.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.Currency.Code <> SET("C","P"))  RETURN VALIDATION MESSAGE ENDIF 2. IF COUNT ((pyde.xx.xx:AddressDetails.Usage.Code = "POS") AND (pyde.xx.xx:AddressDetails.Currency.Code = "C")) <> 1  RETURN VALIDATION MESSAGE ENDIF 3. IF COUNT ((pyde.xx.xx:AddressDetails.Usage.Code = "POS") AND (pyde.xx.xx:AddressDetails.Currency.Code = "P")) > 1  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000468 2. Schematron ID = VR.ATO.GEN.428205 3. Schematron ID = VR.ATO.GEN.428206 | 1. CMN.ATO.GEN.000468 2. CMN.ATO.GEN.428205 3. CMN.ATO.GEN.428206 |
| 11.4 | pyde.02.00:AddressDetails.Line1.Text | 1. IF (pyde.xx.xx:AddressDetails.Line1.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.Line1.Text CONTAINS "UNKNOWN")  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:AddressDetails.Line1.Text = FOUND("AS ABOVE"))  RETURN VALIDATION MESSAGE ENDIF 3. IF (RP:pyde.xx.xx:AddressDetails.Line1.Text WHERE((TUPLE ELEMENT pyde.xx.xx:AddressDetails.Usage.Code = "POS") AND (TUPLE ELEMENT pyde.xx.xx:AddressDetails.Currency.Code = "C"))) = (RP:pyde.xx.xx:AddressDetails.Line1.Text WHERE((TUPLE ELEMENT pyde.xx.xx:AddressDetails.Usage.Code = "POS") AND (TUPLE ELEMENT pyde.xx.xx:AddressDetails.Currency.Code = "P")))  RETURN VALIDATION MESSAGE ENDIF 4. IF (pyde.xx.xx:AddressDetails.OverseasAddress.Indicator = FALSE) AND (pyde.xx.xx:Address Details.Line 1.Text = NULLORBLANK) AND ('pyde.xx.xx:Address Details.Line 2.Text = NULLORBLANK) AND (pyde.xx.xx:Address Details.Line 3.Text = NULLORBLANK) AND (pyde.xx.xx:Address Details.Line 4.Text = NULLORBLANK) AND (pyde.xx.xx:Address Details.Locality Name.Text = NULLORBLANK) AND (pyde.xx.xx:AddressDetails.StateOrTerritory.Code = NULLORBLANK) AND (pyde.xx.xx:Address Details.Postcode.Text = NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF 5. IF (pyde.xx.xx:AddressDetails.Line1.Text = FOUND("C/O","C/","Care Of","CO"))   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000405 2. Schematron ID = VR.ATO.GEN.410205 3. Schematron ID = VR.ATO.GEN.428025 4. Schematron ID = VR.ATO.GEN.428037 5. Schematron ID = VR.ATO.GEN.428240 | 1. CMN.ATO.GEN.000405 2. CMN.ATO.GEN.410001 3. CMN.ATO.GEN.428025 4. CMN.ATO.GEN.428037 5. CMN.ATO.GEN.000406 |
| 11.5 | pyde.02.00:AddressDetails.Line2.Text | 1. IF (pyde.xx.xx:AddressDetails.Line2.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.Line2.Text CONTAINS "UNKNOWN")  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:AddressDetails.Line2.Text = FOUND("C/-","C/O","C/","Care Of","CO"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000407 2. Schematron ID = VR.ATO.GEN.428241 | 1. CMN.ATO.GEN.000407 2. CMN.ATO.GEN.000408 |
| 11.6 | pyde.02.00:AddressDetails.Line3.Text | 1. IF (pyde.xx.xx:AddressDetails.Line3.Text <> NULLORBLANK)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.428030 | 1. CMN.ATO.GEN.428030 |
| 11.7 | pyde.02.00:AddressDetails.Line4.Text | 1. IF (pyde.xx.xx:AddressDetails.Line4.Text <> NULLORBLANK)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.428033 | 1. CMN.ATO.GEN.428033 |
| 11.8 | pyde.02.00:AddressDetails.LocalityName.Text | 1. IF (pyde.xx.xx:AddressDetails.LocalityName.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.LocalityName.Text CONTAINS "UNKNOWN")  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:AddressDetails.LocalityName.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.LocalityName.Text CONTAINS NUMERICS SET(0-9))  RETURN VALIDATION MESSAGE ENDIF 3. IF (pyde.xx.xx:AddressDetails.LocalityName.Text = FOUND("QLD","NSW","VIC","SA","WA","NT ","ACT","TAS"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000409 2. Schematron ID = VR.ATO.GEN.000410 3. Schematron ID = VR.ATO.GEN.428230 | 1. CMN.ATO.GEN.000409 2. CMN.ATO.GEN.000410 3. CMN.ATO.GEN.000411 |
| 11.9 | pyde.02.00:AddressDetails.Postcode.Text | 1. IF (pyde.xx.xx:AddressDetails.Postcode.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.Postcode.Text <> SET(0200-9999))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.428041 | 1. CMN.ATO.GEN.428041 |
| 11.10 | pyde.02.00:AddressDetails.StateOrTerritory.Code | 1. IF (pyde.xx.xx:AddressDetails.StateOrTerritory.Code <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.StateOrTerritory.Code <> SET("QLD","NSW","VIC","SA","WA","NT","ACT","TAS"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.428036 | 1. CMN.ATO.GEN.428036 |
| 11.11 | pyde.02.08:AddressDetails.CountryName.Text | 1. IF (pyde.xx.xx:AddressDetails.CountryName.Text) <> NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428215 | 1. CMN.ATO.CTR.428215 |
| 11.12 | pyde.02.08:AddressDetails.Country.Code | N/A | N/A | N/A |
| 12 | address2.02.02:AddressDetails Tuple (1..1) | N/A | N/A | N/A |
| 12.1 | pyde.02.00:AddressDetails.OverseasAddress.Indicator | 1. IF (pyde.xx.xx:AddressDetails.OverseasAddress.Indicator <> NULL) AND (pyde.xx.xx:AddressDetails.OverseasAddress.Indicator <> FALSE)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428107 | 1. CMN.ATO.CTR.428107 |
| 12.2 | pyde.02.01:AddressDetails.Usage.Code | 1. IF COUNT ((pyde.xx.xx:AddressDetails.Usage.Code = "BUS") > 1)  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:AddressDetails.Line1.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.Usage.Code <> SET("POS","BUS"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428193 2. Schematron ID = VR.ATO.GEN.000467 | 1. CMN.ATO.CTR.428193 2. CMN.ATO.GEN.000467 |
| 12.3 | pyde.02.00:AddressDetails.Currency.Code | 1. IF (pyde.xx.xx:AddressDetails.Line1.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.Currency.Code <> SET("C","P"))  RETURN VALIDATION MESSAGE ENDIF 2. IF COUNT ((pyde.xx.xx:AddressDetails.Usage.Code = "POS") AND (pyde.xx.xx:AddressDetails.Currency.Code = "C")) <> 1  RETURN VALIDATION MESSAGE ENDIF 3. IF COUNT ((pyde.xx.xx:AddressDetails.Usage.Code = "POS") AND (pyde.xx.xx:AddressDetails.Currency.Code = "P")) > 1  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000468 2. Schematron ID = VR.ATO.GEN.428205 3. Schematron ID = VR.ATO.GEN.428206 | 1. CMN.ATO.GEN.000468 2. CMN.ATO.GEN.428205 3. CMN.ATO.GEN.428206 |
| 12.4 | pyde.02.00:AddressDetails.Line1.Text | 1. IF COUNT(((pyde.xx.xx:AddressDetails.Usage.Code = "BUS") AND (pyde.xx.xx:AddressDetails.Currency.Code = "C")AND(pyde.xx.xx:AddressDetails.Line1.Text <> NULLORBLANK)) IN TUPLE(address2.xx.xx:AddressDetails)) <> 1  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:AddressDetails.Line1.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.Line1.Text CONTAINS "UNKNOWN")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428221 2. Schematron ID = VR.ATO.GEN.000405 | 1. CMN.ATO.GEN.001001 2. CMN.ATO.GEN.000405 |
| 12.5 | pyde.02.00:AddressDetails.Line2.Text | 1. IF (pyde.xx.xx:AddressDetails.Line2.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.Line2.Text CONTAINS "UNKNOWN")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000407 | 1. CMN.ATO.GEN.000407 |
| 12.6 | pyde.02.00:AddressDetails.Line3.Text | 1. IF (pyde.xx.xx:AddressDetails.Line3.Text <> NULLORBLANK)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.428030 | 1. CMN.ATO.GEN.428030 |
| 12.7 | pyde.02.00:AddressDetails.Line4.Text | 1. IF (pyde.xx.xx:AddressDetails.Line4.Text <> NULLORBLANK)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.428033 | 1. CMN.ATO.GEN.428033 |
| 12.8 | pyde.02.00:AddressDetails.LocalityName.Text | 1. IF (pyde.xx.xx:AddressDetails.LocalityName.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.LocalityName.Text CONTAINS "UNKNOWN")  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:AddressDetails.LocalityName.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.LocalityName.Text CONTAINS NUMERICS SET(0-9))  RETURN VALIDATION MESSAGE ENDIF 3. IF (pyde.xx.xx:AddressDetails.LocalityName.Text = FOUND("QLD","NSW","VIC","SA","WA","NT ","ACT","TAS"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000409 2. Schematron ID = VR.ATO.GEN.000410 3. Schematron ID = VR.ATO.GEN.428230 | 1. CMN.ATO.GEN.000409 2. CMN.ATO.GEN.000410 3. CMN.ATO.GEN.000411 |
| 12.9 | pyde.02.00:AddressDetails.Postcode.Text | 1. IF (pyde.xx.xx:AddressDetails.Postcode.Text <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.Postcode.Text <> SET(0200-9999))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.428041 | 1. CMN.ATO.GEN.428041 |
| 12.10 | pyde.02.00:AddressDetails.StateOrTerritory.Code | N/A | N/A | N/A |
| 12.11 | pyde.02.08:AddressDetails.CountryName.Text | 1. IF (pyde.xx.xx:AddressDetails.CountryName.Text) <> NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428215 | 1. CMN.ATO.CTR.428215 |
| 12.12 | pyde.02.08:AddressDetails.Country.Code | N/A | N/A | N/A |
| 13 | pyin.02.00:Lodgment.FinalReturn.Indicator | 1. IF [CTR42] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428197 | 1. CMN.ATO.GEN.001001 |
| 14 | fininstacc1.02.00:FinancialInstitutionAccount Tuple (0..1) | N/A | N/A | N/A |
| 14.1 | pyid.02.00:FinancialInstitutionAccount.BankStateBranch.Number | 1. WHERE IN TUPLE(financialinstitutionaccount1.xx.xx:FinancialInstitutionAccount) IF pyid.xx.xx:FinancialInstitutionAccount.BankStateBranch.Number = NULLORBLANK OR   pyid.xx.xx:FinancialInstitutionAccount.FinancialInstitutionAccount.Number = NULLORBLANK OR   pyid.xx.xx:FinancialInstitutionAccount.FinancialInstitutionAccountName.Text = NULLORBLANK RETURN VALIDATION MESSAGE ENDIF 2. IF pyid.xx.xx:FinancialInstitutionAccount.BankStateBranch.Number <> NULLORBLANK AND  (pyid.xx.xx:FinancialInstitutionAccount.BankStateBranch.Number <> SET(012001-999999)) OR (LENGTH(pyid.xx.xx:FinancialInstitutionAccount.BankStateBranch.Number) <> 6)  RETURN VALIDATION MESSAGE ENDIF 3. IF COUNT (TUPLE(financialinstitutionaccount1.xx.xx:FinancialInstitutionAccount)) > 1  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.432032 2. Schematron ID = VR.ATO.GEN.432035 3. Schematron ID = VR.ATO.GEN.432040 | 1. CMN.ATO.GEN.432032 2. CMN.ATO.GEN.432035 3. CMN.ATO.GEN.432040 |
| 14.2 | pyid.02.00:FinancialInstitutionAccount.FinancialInstitutionAccount.Number | 1. IF pyid.xx.xx:FinancialInstitutionAccount.FinancialInstitutionAccount.Number CONTAINS SET("'", " ")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.432036 | 1. CMN.ATO.GEN.432036 |
| 14.3 | pyid.02.00:FinancialInstitutionAccount.FinancialInstitutionAccountName.Text | 1. IF LENGTH([CTR295]) > 32  RETURN VALIDATION MESSAGE ENDIF 2. IF pyid.xx.xx:FinancialInstitutionAccount.FinancialInstitutionAccountName.Text CONTAINS SET("\_", "!", "@", "$", "%", "]", "[", "?", "=", ":", ";", """, ",")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429834 2. Schematron ID = VR.ATO.GEN.432037 | 1. CMN.ATO.GEN.001011 2. CMN.ATO.GEN.432037 |
| 14.4 | pyid.02.00:FinancialInstitutionAccount.FinancialInstitutionBranchName.Text | 1. IF (pyid.xx.xx:FinancialInstitutionAccount.FinancialInstitutionBranchName.Text) <> NULLORBLANK OR (pyid.xx.xx:FinancialInstitutionAccount.FinancialInstitutionName.Text <> NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.432267 | 1. CMN.ATO.GEN.432267 |
| 14.5 | pyid.02.00:FinancialInstitutionAccount.FinancialInstitutionName.Text | N/A | N/A | N/A |
| 15 | UltimateHoldingCompany Tuple (0..1) | N/A | N/A | N/A |
| 15.1 | orgname2.02.00:OrganisationNameDetails Tuple (1..1) | N/A | N/A | N/A |
| 15.1.1 | pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code | 1. IF (COUNT(pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code = "MN") > 4)   RETURN VALIDATION MESSAGE ENDIF 2. WHERE TUPLE(ctr.0004.lodge.req.xx.xx:UltimateHoldingCompany) EXISTS IF SUBTUPLE (orgname2.xx.xx:OrganisationNameDetails = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428268 2. Schematron ID = VR.ATO.CTR.428269 | 1. CMN.ATO.CTR.428268 2. CMN.ATO.CTR.428269 |
| 15.1.2 | pyde.02.00:OrganisationNameDetails.Currency.Code | 1. IF (IN TUPLE(ctr.lodge.req.xx.xx:UltimateHoldingCompany) OR IN TUPLE(ctr.lodge.req.xx.xx:ImmediateHoldingCompany)) AND (pyde.xx.xx:OrganisationNameDetails.Currency.Code <> "C")  RETURN VALIDATION MESSAGE ENDIF 2. IF COUNT (pyde.xx.xx:OrganisationNameDetails.Currency.Code = "C") > 3  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428290 2. Schematron ID = VR.ATO.GEN.428217 | 1. CMN.ATO.CTR.428290 2. CMN.ATO.GEN.428217 |
| 15.1.3 | pyde.02.00:OrganisationNameDetails.OrganisationalName.Text | 1. IF ([CTR43] <> NULLORBLANK) AND ([CTR43] <> TEXT(76))  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text CONTAINS " - " )  RETURN VALIDATION MESSAGE ENDIF 3. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text CONTAINS "P/L")  RETURN VALIDATION MESSAGE ENDIF 4. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text CONTAINS SET("--","'’"," ") )  RETURN VALIDATION MESSAGE ENDIF 5. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text DOES NOT CONTAIN SET("a-z", "A-Z", "0-9"))  RETURN VALIDATION MESSAGE ENDIF 6. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text = FOUND("The trustee","The Exec","exec","The TTE"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429858  2. Schematron ID = VR.ATO.GEN.000413 3. Schematron ID = VR.ATO.GEN.000414 4. Schematron ID = VR.ATO.GEN.000416 5. Schematron ID = VR.ATO.GEN.410039 6. Schematron ID = VR.ATO.GEN.410206 | 1. CMN.ATO.GEN.001011 2. CMN.ATO.GEN.000413 3. CMN.ATO.GEN.000414 4. CMN.ATO.GEN.000416 5. CMN.ATO.GEN.410039 6. CMN.ATO.GEN.428042 |
| 15.2 | 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 |
| 15.3 | pyde.02.08:Residency.TaxPurposesCountry.Code | 1. IF (([CTR45] <> NULLORBLANK) OR ([CTR44] <> NULLORBLANK)) AND ([CTR43] = NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF 2. IF([CTR44] <> NULLORBLANK) AND ([CTR45] <> NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR45] = "AUS"  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428022 2. Schematron ID = VR.ATO.CTR.428023 3. Schematron ID = VR.ATO.CTR.428366 | 1. CMN.ATO.CTR.428022 2. CMN.ATO.CTR.428023 3. CMN.ATO.CTR.428366 |
| 16 | ImmediateHoldingCompany Tuple (0..1) | N/A | N/A | N/A |
| 16.1 | orgname2.02.00:OrganisationNameDetails Tuple (1..1) | N/A | N/A | N/A |
| 16.1.1 | pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code | 1. IF (COUNT(pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code = "MN") > 4)   RETURN VALIDATION MESSAGE ENDIF 2. WHERE TUPLE(ctr.0004.lodge.req.xx.xx:ImmediateHoldingCompany) EXISTS IF SUBTUPLE (orgname2.xx.xx:OrganisationNameDetails = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428268 2. Schematron ID = VR.ATO.CTR.428270 | 1. CMN.ATO.CTR.428268 2. CMN.ATO.GEN.001001 |
| 16.1.2 | pyde.02.00:OrganisationNameDetails.Currency.Code | 1. IF (IN TUPLE(ctr.lodge.req.xx.xx:UltimateHoldingCompany) OR IN TUPLE(ctr.lodge.req.xx.xx:ImmediateHoldingCompany)) AND (pyde.xx.xx:OrganisationNameDetails.Currency.Code <> "C")  RETURN VALIDATION MESSAGE ENDIF 2. IF COUNT (pyde.xx.xx:OrganisationNameDetails.Currency.Code = "C") > 3  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428290 2. Schematron ID = VR.ATO.GEN.428217 | 1. CMN.ATO.CTR.428290 2. CMN.ATO.GEN.428217 |
| 16.1.3 | pyde.02.00:OrganisationNameDetails.OrganisationalName.Text | 1. IF [CTR46] <> NULLORBLANK AND [CTR46] <> TEXT(76)  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text CONTAINS " - " )  RETURN VALIDATION MESSAGE ENDIF 3. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text CONTAINS "P/L")  RETURN VALIDATION MESSAGE ENDIF 4. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text CONTAINS SET("--","'’"," ") )  RETURN VALIDATION MESSAGE ENDIF 5. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text DOES NOT CONTAIN SET("a-z", "A-Z", "0-9"))  RETURN VALIDATION MESSAGE ENDIF 6. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text = FOUND("The trustee","The Exec","exec","The TTE"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429859  2. Schematron ID = VR.ATO.GEN.000413 3. Schematron ID = VR.ATO.GEN.000414 4. Schematron ID = VR.ATO.GEN.000416 5. Schematron ID = VR.ATO.GEN.410039 6. Schematron ID = VR.ATO.GEN.410206 | 1. CMN.ATO.GEN.001011 2. CMN.ATO.GEN.000413 3. CMN.ATO.GEN.000414 4. CMN.ATO.GEN.000416 5. CMN.ATO.GEN.410039 6. CMN.ATO.GEN.428042 |
| 16.2 | pyid.02.00:Identifiers.AustralianBusinessNumber.Identifier | 1. IF ([CTR47] <> NULLORBLANK) AND ([CTR46] = NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyid.xx.xx:IdentifiersAustralianBusinessNumberIdentifer <> NULLORBLANK) and (ABNALGORITHM(pyid.xx.xx:IdentifiersAustralianBusinessNumber.Identifer) = FALSE)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428024 2. Schematron ID = VR.ATO.GEN.428040 | 1. CMN.ATO.CTR.428024 2. CMN.ATO.GEN.000477 |
| 17 | pyde.02.05:OrganisationDetails.MainIncomeActivity.Description | 1. IF [CTR48] = NULLORBLANK  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR48] <> NULLORBLANK AND [CTR48] <> TEXT(108)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428198 2. Schematron ID = VR.ATO.CTR.429860 | 1. CMN.ATO.GEN.001001 2. CMN.ATO.GEN.001011 |
| 18 | pyde.02.03:OrganisationDetails.OrganisationIndustry2006Extended.Code | 1. IF ([CTR49] <> SET(DOMAIN(ANZSIC Codes)))  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR49] = NULLORBLANK  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428025 2. Schematron ID = VR.ATO.CTR.428199 | 1. CMN.ATO.CTR.428025 2. CMN.ATO.GEN.001001 |
| 19 | bafpo2.02.00:Equity.ContributedEquity.NonAustralianShareholding.Percent | 1. IF [CTR50] <> NULL AND [CTR50] <> SET(1-100)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428028 | 1. CMN.ATO.CTR.428028 |
| 20 | pyde.02.10:Residency.TaxPurposesOrganisationStatus.Code | 1. IF ([CTR51] <> "NonResidentPermEstab") AND ([IDS221] = TRUE)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428426 | 1. CMN.ATO.CTR.430011 |
| 21 | pyde.02.03:OrganisationDetails.OrganisationType.Code | 1. IF ([CTR52] = SET("054","174")) AND (([CTR51] <> NULLORBLANK) OR ([CTR54] <> NULLORBLANK) OR ([CTR49] <> "62400"))  RETURN VALIDATION MESSAGE ENDIF 2. IF (([CTR49] <> SET ("63100","62400") AND  [CTR52] <> SET ("088", "054", "174")) OR ([CTR52] = SET ("054", "174") AND [CTR53] = "1")) AND [CGTS126] > 0  RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR52] <> SET("054","174")) AND ([CTR51] = NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF 4. IF (CTR:RP:pyde.xx.xx:OrganisationDetails.OrganisationType.Code <> NULLORBLANK) AND (CTR:RP:pyde.xx.xx:OrganisationDetails.OrganisationType.Code <> SET ("027","032","045","054","088","120","139","163","174","205"))  RETURN VALIDATION MESSAGE ENDIF 5. IF [CTR52] = NULLORBLANK  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428026 2. Schematron ID = VR.ATO.CTR.428027 3. Schematron ID = VR.ATO.CTR.428030 4. Schematron ID = VR.ATO.CTR.428033 5. Schematron ID = VR.ATO.CTR.428200 | 1. CMN.ATO.CTR.428367 2. CMN.ATO.CTR.430012 3. CMN.ATO.CTR.428368 4. CMN.ATO.CTR.428033 5. CMN.ATO.GEN.001001 |
| 22 | pyde.02.03:OrganisationDetails.TaxConsolidationStatus.Code | 1. IF ([CTR53] = "1") AND (COUNT(SCHEDULE = "LS") = 1)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428034 | 1. CMN.ATO.CTR.428034 |
| 23 | pyde.02.11:OrganisationDetails.ActivityEvent.Code | N/A | N/A | N/A |
| 24 | rvctc3.02.00:Elections.InterposedEntityElectionStatus.Year | 1. IF ([CTR55] = NULL) AND (COUNT(SCHEDULE = "IEE") > 0)  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR55] <> NULL) AND (([CTR55] < "1995") OR ([CTR55] > [CTR2]))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428037 2. Schematron ID = VR.ATO.CTR.430013 | 1. CMN.ATO.CTR.428037 2. CMN.ATO.CTR.430013 |
| 25 | rvctc3.02.02:Elections.InterposedEntityElectionOrRevocation.Code | 1. IF ([CTR56] <> NULLORBLANK) AND ([CTR56] <> "R")  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR56] = "R") AND (COUNT(SCHEDULE = "IEE") = 0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428038 2. Schematron ID = VR.ATO.CTR.428039 | 1. CMN.ATO.CTR.428038 2. CMN.ATO.CTR.428039 |
| 26 | rvctc1.02.01:IncomeTax.FinancialArrangementRelatedGainLossOrBalancingAdjustmentsSubjectToTOFARules.Indicator | 1. IF([CTR253] = TRUE) AND  (([CTR252] = NULL) OR ([CTR252] = 0)) AND  (([CTR254] = NULL) OR ([CTR254] = 0)) AND  (([CTR255] = NULL) OR ([CTR255] = 0)) AND  (([CTR256] = NULL) OR ([CTR256] = 0)) AND (([CTR310] = NULL) OR ([CTR310] = 0)) AND (([CTR311] = NULL) OR ([CTR311] = 0)) AND (([CTR260] = NULL) OR ([CTR260] = 0)) AND  (([CTR290] = NULL) OR ([CTR290] = 0))  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR253] <> TRUE) AND  (([CTR252] > 0) OR ([CTR254] > 0) OR  ([CTR255] > 0) OR ([CTR256] > 0) OR  ([CTR310] > 0) OR ([CTR311] > 0) OR  (([CTR260] <> 0) AND ([CTR260] <> NULL)) OR  ([CTR290] > 0))  RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR253] <> TRUE) AND (COUNT(SCHEDULE = "IDS") = 1) AND ([IDS177] = TRUE )  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428055 2. Schematron ID = VR.ATO.CTR.428056 3. Schematron ID = VR.ATO.CTR.428423 | 1. CMN.ATO.CTR.428055 2. CMN.ATO.CTR.428056 3. CMN.ATO.CTR.428423 |
| 27 | lrla.02.00:Remuneration.PaymentToForeignResidentGross.Amount | 1. IF (([CTR57] > 0) AND (COUNT(SCHEDULE = "NIPSS") = 0)) OR ((SUM[NIPSS4]) <> [CTR57])  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR57] = NULL OR [CTR57] = 0) AND (([CTR83] = NULL OR [CTR83] = 0) AND ([IDS22] > 0))  RETURN VALIDATION MESSAGE ENDIF 3. IF (([CTR57] = NULL OR [CTR57] = 0) AND ([CTR64] = NULL OR [CTR64] = 0)) AND ([IDS103] > 0)  RETURN VALIDATION MESSAGE ENDIF 4. IF CTR:RP:lrla.xx.xx:Remuneration.PaymentToForeignResidentGross.Amount <> NULL AND CTR:RP:lrla.xx.xx:Remuneration.PaymentToForeignResidentGross.Amount <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428278 2. Schematron ID = VR.ATO.CTR.428406 3. Schematron ID = VR.ATO.CTR.428412 4. Schematron ID = VR.ATO.CTR.429852 | 1. CMN.ATO.CTR.428278 2. CMN.ATO.CTR.428406 3. CMN.ATO.CTR.428412 4. CMN.ATO.GEN.400011 |
| 28 | lrla.02.00:Remuneration.ABNNotQuotedPaymentGross.Amount | 1. IF (([CTR58] > 0) AND (COUNT(SCHEDULE = "NIPSS") = 0)) OR ((SUM[NIPSS9]) <> [CTR58])  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR58] > 0) AND  ([CTR208] > (([CTR58] \* 0.50) +1))  RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR58] > 0) AND ([CTR208] = NULL)  RETURN VALIDATION MESSAGE ENDIF 4. IF CTR:RP:lrla.xx.xx:Remuneration.ABNNotQuotedPaymentGross.Amount <> NULL AND CTR:RP:lrla.xx.xx:Remuneration.ABNNotQuotedPaymentGross.Amount <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428040 2. Schematron ID = VR.ATO.CTR.428041 3. Schematron ID = VR.ATO.CTR.428042 4. Schematron ID = VR.ATO.CTR.429862 | 1. CMN.ATO.CTR.428040 2. CMN.ATO.CTR.428369 3. CMN.ATO.CTR.428370 4. CMN.ATO.GEN.400011 |
| 29 | bafpr2.02.02:Income.SaleOfGoodsAndServices.Other.Amount | 1. IF ([CTR59] = NULL OR [CTR59] = 0) AND [IDS18] > 0  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR59] <> NULL AND [CTR59] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428419 2. Schematron ID = VR.ATO.CTR.429863 | 1. CMN.ATO.CTR.428419 2. CMN.ATO.GEN.400011 |
| 30 | bafpr1.02.02:Income.PartnershipDistributionGross.Amount | 1. IF [CTR60] <> NULL AND [CTR60] <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429864 | 1. CMN.ATO.GEN.400011 |
| 31 | TrustDistributionIncome Tuple (0..1) | N/A | N/A | N/A |
| 31.1 | bafpr1.02.02:Income.TrustDistributionGross.Amount | 1. IF [CTR61] <> NULL AND [CTR61] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429865 | 1. CMN.ATO.GEN.400011 |
| 31.2 | pyde.02.03:OrganisationDetails.OrganisationType.Code | 1. IF ([CTR62] = NULLORBLANK) AND ([CTR61] > 0)  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR62] <> NULLORBLANK) AND (([CTR61] <= 0) or ([CTR61] = NULL))  RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR62] <> NULLORBLANK) AND ([CTR62] <> SET ("059", "090", "112", "072","077","071", "039", "089", "179","184"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428048 2. Schematron ID = VR.ATO.CTR.428049 3. Schematron ID = VR.ATO.CTR.428051 | 1. CMN.ATO.CTR.428048 2. CMN.ATO.CTR.428049 3. CMN.ATO.CTR.428051 |
| 32 | bafpr1.02.02:Income.ForestryManagedInvestmentScheme.Amount | 1. IF [CTR63] <> NULL AND [CTR63] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429866 | 1. CMN.ATO.GEN.400011 |
| 33 | bafpr2.02.02:Income.Interest.Gross.Amount | 1. IF [CTR64] <> NULL AND [CTR64] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429867 | 1. CMN.ATO.GEN.400011 |
| 34 | bafpr1.02.02:Income.RentLeasingHiringGross.Amount | 1. IF ([CTR65] = NULL OR [CTR65] = 0) AND ([IDS32] > 0)  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR65] <> NULL AND [CTR65] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428410 2. Schematron ID = VR.ATO.CTR.429868 | 1. CMN.ATO.CTR.428410 2. CMN.ATO.GEN.400011 |
| 35 | bafpr1.02.05:Income.DividendsTotal.Amount | 1. IF [CTR66] <> NULL AND [CTR66] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429869 | 1. CMN.ATO.GEN.400011 |
| 36 | lrla.02.00:Remuneration.FringeBenefits.EmployeeContribution.Amount | 1. IF [CTR67] <> NULL AND [CTR67] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429870 | 1. CMN.ATO.GEN.400011 |
| 37 | gfagg.02.00:GovernmentFunding.GovernmentIndustryPaymentsAssessable.Amount | 1. IF [CTR68] <> NULL AND [CTR68] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429871 | 1. CMN.ATO.GEN.400011 |
| 38 | gfagg.02.00:GovernmentFunding.GovernmentIndustryPaymentsIncludesFuel.Indicator | 1. IF ([CTR69] <> NULL) AND (([CTR68] <= 0) OR ([CTR68] = NULL))  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR69] <> NULL) AND ([CTR69] <> TRUE)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428052 2. Schematron ID = VR.ATO.CTR.428053 | 1. CMN.ATO.CTR.428052 2. CMN.ATO.CTR.428053 |
| 39 | bafpr1.02.02:Income.AssetRevaluationsUnrealisedGains.Amount | 1. IF [CTR70] <> NULL AND [CTR70] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429872 | 1. CMN.ATO.GEN.400011 |
| 40 | bafpr1.02.02:Income.OtherGross.Amount | 1. IF [CTR71] <> NULL AND [CTR71] <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429873 | 1. CMN.ATO.GEN.400011 |
| 41 | bafpr1.02.02:Expense.ForeignResidentWithholding.Amount | 1. IF [CTR72] <> NULL AND [CTR72] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429874 | 1. CMN.ATO.GEN.400011 |
| 42 | bafpr2.02.00:Expense.Operating.CostOfSales.Amount | 1. IF (([CTR73] = NULL) AND (([CTR59] <> NULL) OR ([CTR123] <> NULL) OR ([CTR124] <> NULL)) OR ([CTR125] <> NULL))  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR73] = NULL AND ([IDS17] > 0)  RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR73] <> NULL AND [CTR73] <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428058 2. Schematron ID = VR.ATO.CTR.428418 3. Schematron ID = VR.ATO.CTR.429875 | 1. CMN.ATO.CTR.428376 2. CMN.ATO.CTR.428418 3. CMN.ATO.GEN.400011 |
| 43 | lrla.02.05:Remuneration.WagesAndSalaries.ContractorandConsultantPayments.Amount | 1. IF [CTR74] <> NULL AND [CTR74] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429876 | 1. CMN.ATO.GEN.400011 |
| 44 | emsup.02.02:SuperannuationContribution.EmployerContributions.Amount | 1. IF [CTR75] <> NULL AND [CTR75] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429877 | 1. CMN.ATO.GEN.400011 |
| 45 | bafpr2.02.00:Expense.Operating.BadDebts.Amount | 1. IF [CTR76] <> NULL AND [CTR76] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429878 | 1. CMN.ATO.GEN.400011 |
| 46 | bafpr2.02.00:Expense.Operating.Rent.Amount | 1. IF [CTR79] <> NULL AND [CTR79] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429881 | 1. CMN.ATO.GEN.400011 |
| 47 | bafpr1.02.04:Expense.DepreciationandAmortisation.Amount | 1. IF ([CTR84] > ([CTR97] + [CTR96])) AND ([CTR168] = NULL) AND ([CTR169] = NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR84] > 0) AND (([CTR96] = NULL) OR ([CTR96] = 0)) AND (([CTR97] = NULL) OR ([CTR97] = 0)) AND ([CTR168] = NULL) AND ([CTR169] = NULL)   RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR84] < ([CTR168] + [CTR169])  RETURN VALIDATION MESSAGE ENDIF 4. IF [CTR84] <> NULL AND [CTR84] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428062 2. Schematron ID = VR.ATO.CTR.428063 3. Schematron ID = VR.ATO.CTR.428122 4. Schematron ID = VR.ATO.CTR.429886 | 1. CMN.ATO.CTR.430016 2. CMN.ATO.CTR.430017 3. CMN.ATO.CTR.430018 4. CMN.ATO.GEN.400011 |
| 48 | bafpr2.02.00:Expense.Operating.MotorVehicle.Amount | 1. IF [CTR85] <> NULL AND [CTR85] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429887 | 1. CMN.ATO.GEN.400011 |
| 49 | bafpr2.02.00:Expense.Operating.RepairsAndMaintenance.Amount | 1. IF [CTR86] <> NULL AND [CTR86] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429888 | 1. CMN.ATO.GEN.400011 |
| 50 | bafpr1.02.02:Expense.AssetRevaluationsUnrealisedLosses.Amount | 1. IF [CTR87] <> NULL AND [CTR87] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429889 | 1. CMN.ATO.GEN.400011 |
| 51 | bafpr1.02.00:Expense.Other.Amount | 1. IF [CTR88] <> NULL AND [CTR88] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429890 | 1. CMN.ATO.GEN.400011 |
| 52 | rvctc3.02.00:CapitalGainsTax.Event.Indicator | 1. IF [CTR89] = NULL  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR89] = FALSE) AND ([IDS208] = TRUE)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428201 2. Schematron ID = VR.ATO.CTR.428427 | 1. CMN.ATO.GEN.001001 2. CMN.ATO.CTR.428427 |
| 53 | rvctc3.02.11:CapitalGainsTax.ExemptionOrRolloverApplied.Indicator | 1. IF (RP:rvctc3.xx.xx:CapitalGainsTax.ExemptionOrRolloverApplied.Indicator = TRUE) AND (COUNT(RP:rvctc3.xx.xx:CapitalGainsTax.ExemptionOrRolloverApplied.Code <> NULL) = 0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438019 | 1. CMN.ATO.GEN.438019 |
| 54 | rvctc3.02.11:CapitalGainsTax.ExemptionOrRolloverApplied.Code | 1. IF [CTR330] <> NULL AND [CTR330] <> SET (DOMAIN(CGTExemptionOrRolloverCodes))  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR330] <> NULL AND [CTR330] = ANY OTHER OCCURRENCE OF [CTR330]  RETURN VALIDATION MESSAGE ENDIF 3. IF COUNT ([CTR330]) > 18   RETURN VALIDATION MESSAGE ENDIF 4. IF ([CTR330] = "G - Inter-company roll-over") AND (COUNT(SCHEDULE = "CGTS") = 1) AND [CGTS46] = NULL  RETURN VALIDATION MESSAGE ENDIF 5. IF (COUNT(RP:rvctc3.xx.xx:CapitalGainsTax.ExemptionOrRolloverApplied.Code <> NULL) > 0) AND (RP:rvctc3.xx.xx:CapitalGainsTax.ExemptionOrRolloverApplied.Indicator <> TRUE)  RETURN VALIDATION MESSAGE ENDIF 6. IF (RP:rvctc3.xx.xx:CapitalGainsTax.ExemptionOrRolloverApplied.Code = "A - Small business active asset reduction") AND (COUNT(SCHEDULE = "CGTS") = 1) AND [CGTS127] = NULL  RETURN VALIDATION MESSAGE ENDIF 7. IF (RP:rvctc3.xx.xx:CapitalGainsTax.ExemptionOrRolloverApplied.Code = "B - Small business retirement exemption") AND (COUNT(SCHEDULE = "CGTS") = 1) AND [CGTS128] = NULL  RETURN VALIDATION MESSAGE ENDIF 8. IF (RP:rvctc3.xx.xx:CapitalGainsTax.ExemptionOrRolloverApplied.Code = "C - Small business roll-over") AND (COUNT(SCHEDULE = "CGTS") = 1) AND [CGTS129] = NULL  RETURN VALIDATION MESSAGE ENDIF 9. IF (RP:rvctc3.xx.xx:CapitalGainsTax.ExemptionOrRolloverApplied.Code = "D - Small business 15 year exemption") AND (COUNT(SCHEDULE = "CGTS") = 1) AND [CGTS138] = NULL  RETURN VALIDATION MESSAGE ENDIF 10. IF (RP:rvctc3.xx.xx:CapitalGainsTax.ExemptionOrRolloverApplied.Code = "E - Foreign resident CGT exemption") AND (COUNT(SCHEDULE = "CGTS") = 1) AND [CGTS140] = NULL  RETURN VALIDATION MESSAGE ENDIF 11. IF (RP:rvctc3.xx.xx:CapitalGainsTax.ExemptionOrRolloverApplied.Code = "F - Scrip for scrip roll-over") AND (COUNT(SCHEDULE = "CGTS") = 1) AND [CGTS45] = NULL  RETURN VALIDATION MESSAGE ENDIF 12. IF (RP:rvctc3.xx.xx:CapitalGainsTax.ExemptionOrRolloverApplied.Code = "H - Demerger exemption") AND (COUNT(SCHEDULE = "CGTS") = 1) AND [CGTS47] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.430028 2. Schematron ID = VR.ATO.CTR.430029 3. Schematron ID = VR.ATO.CTR.430030 4. Schematron ID = VR.ATO.CTR.430031 5. Schematron ID = VR.ATO.GEN.438021 6. Schematron ID = VR.ATO.GEN.438022 7. Schematron ID = VR.ATO.GEN.438023 8. Schematron ID = VR.ATO.GEN.438024 9. Schematron ID = VR.ATO.GEN.438025 10. Schematron ID = VR.ATO.GEN.438026 11. Schematron ID = VR.ATO.GEN.438027 12. Schematron ID = VR.ATO.GEN.438028 | 1. CMN.ATO.CTR.430028 2. CMN.ATO.CTR.430029 3. CMN.ATO.CTR.430030 4. CMN.ATO.CTR.430031 5. CMN.ATO.GEN.438021 6. CMN.ATO.GEN.438022 7. CMN.ATO.GEN.438023 8. CMN.ATO.GEN.438024 9. CMN.ATO.GEN.438025 10. CMN.ATO.GEN.438026 11. CMN.ATO.GEN.438027 12. CMN.ATO.GEN.438028 |
| 55 | bafpr1.02.00:Income.CapitalGainsNet.Amount | 1. IF ([CTR91] > 0) AND ([CTR89] <> TRUE)  RETURN VALIDATION MESSAGE ENDIF 2. IF (([CTR91] > 10000) AND  ([CTR53] <> "2") AND  (COUNT(SCHEDULE = "CGTS") = 0))  RETURN VALIDATION MESSAGE ENDIF 3. IF (COUNT(SCHEDULE = "CGTS") = 1) AND ([CTR91] <> [CGTS131])  RETURN VALIDATION MESSAGE ENDIF 4. IF ([CTR91] = NULL OR [CTR91] = 0) AND ([IDS209] > 0)  RETURN VALIDATION MESSAGE ENDIF 5. IF [CTR91] <> NULL AND [CTR91] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428064 2. Schematron ID = VR.ATO.CTR.428096 3. Schematron ID = VR.ATO.CTR.428098 4. Schematron ID = VR.ATO.CTR.428422 5. Schematron ID = VR.ATO.CTR.429891 | 1. CMN.ATO.CTR.428378 2. CMN.ATO.CTR.428379 3. CMN.ATO.CTR.430019 4. CMN.ATO.CTR.428422 5. CMN.ATO.GEN.400011 |
| 56 | bafpr1.02.12:Expense.NonDeductibleExemptIncome.Amount | 1. IF [CTR92] <> NULL AND [CTR92] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429892 | 1. CMN.ATO.GEN.400011 |
| 57 | rvctc2.02.00:IncomeTax.FrankingCredits.ReceivedFromAustralianCompanies.Amount | 1. IF [CTR93] <> NULL AND [CTR93] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429893 | 1. CMN.ATO.GEN.400011 |
| 58 | rvctc2.02.00:IncomeTax.FrankingCredits.ReceivedFromNewZealandCompanies.Amount | 1. IF [CTR94] <> NULL AND [CTR94] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429894 | 1. CMN.ATO.GEN.400011 |
| 59 | bafpr1.02.02:Income.AssessableOther.Amount | 1. IF ([CTR95] = NULL OR [CTR95] = 0) AND ([IDS219] > 0)  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR95] <> NULL AND [CTR95] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428421 2. Schematron ID = VR.ATO.CTR.429895 | 1. CMN.ATO.CTR.428421 2. CMN.ATO.GEN.400011 |
| 60 | bafpr1.02.02:Expense.NonDeductible.Amount | 1. IF [CTR96] <> NULL AND [CTR96] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429896 | 1. CMN.ATO.GEN.400011 |
| 61 | gfagc.02.05:TaxConcession.ResearchAndDevelopment.WriteBackOfAccountingExpenditure.Amount | 1. IF ([CTR97] <> NULL OR [CTR328] <> NULL OR [CTR210] <> NULL) AND (COUNT(SCHEDULE = "RDTIS") = 0)  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR97] <> [RDTIS3] AND (COUNT(SCHEDULE = "RDTIS") = 1)   RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR97] <> NULL AND [CTR97] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428354 2. Schematron ID = VR.ATO.CTR.428355 3. Schematron ID = VR.ATO.CTR.429897 | 1. CMN.ATO.CTR.428354 2. CMN.ATO.CTR.428355 3. CMN.ATO.GEN.400011 |
| 62 | bafpr1.02.02:Expense.FlowOnDividendDeduction.Amount | 1. IF [CTR98] <> NULL AND [CTR98] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR98] > 0 AND (COUNT(SCHEDULE = "IDS") = 0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429898  2. Schematron ID = VR.ATO.CTR.430020 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.CTR.430020 |
| 63 | bafpr1.02.15:Expense.DepreciationAllowableDeduction.Amount | 1. IF ((([CTR99] > 0) AND ([CTR84] = NULL)) OR  (([CTR84] > 0) AND ([CTR99] = NULL))) AND  ([CTR168] = NULL) AND ([CTR169] = NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR99] <> NULL AND [CTR99] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428061 2. Schematron ID = VR.ATO.CTR.429989 | 1. CMN.ATO.CTR.430021 2. CMN.ATO.GEN.400011 |
| 64 | bafpr1.02.02:Expense.ForestryManagedInvestmentSchemeDeduction.Amount | 1. IF [CTR100] <> NULL AND [CTR100] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429899 | 1. CMN.ATO.GEN.400011 |
| 65 | bafpr1.02.02:Expense.CapitalExpenditureImmediateDeduction.Amount | 1. IF [CTR101] <> NULL AND [CTR101] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429900 | 1. CMN.ATO.GEN.400011 |
| 66 | bafpr1.02.02:Expense.ProjectPoolAllowableDeduction.Amount | 1. IF [CTR102] <> NULL AND [CTR102] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429901 | 1. CMN.ATO.GEN.400011 |
| 67 | bafpr1.02.02:Expense.CapitalWorksDeduction.Amount | 1. IF [CTR103] <> NULL AND [CTR103] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429902 | 1. CMN.ATO.GEN.400011 |
| 68 | bafpr1.02.02:Expense.CapitalExpenditureSpecifiedAllowableDeduction.Amount | 1. IF [CTR104] <> NULL AND [CTR104] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429903 | 1. CMN.ATO.GEN.400011 |
| 69 | bafpr1.02.02:Expense.EnvironmentalProtectionDeduction.Amount | 1. IF [CTR112] <> NULL AND [CTR112] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429909 | 1. CMN.ATO.GEN.400011 |
| 70 | gfagc.02.00:TaxConcession.OffshoreBankingUnitAdjustment.Amount | 1. IF ([CTR113] <>NULL OR [CTR194] = TRUE OR [CTR195] = TRUE OR [CTR196] = TRUE)   AND  (COUNT(SCHEDULE = "IDS") = 0)  RETURN VALIDATION MESSAGE ENDIF 2. IF (([CTR81] = NULL OR [CTR81] = 0) AND ([CTR83] = NULL OR [CTR83] = 0) AND ([CTR98] =NULL OR [CTR98] = 0)) AND [CTR113] = NULL AND ([CTR194] = FALSE AND [CTR195] = FALSE AND [CTR196] = FALSE)  AND (COUNT(SCHEDULE = "IDS") = 1)  RETURN VALIDATION MESSAGE  ENDIF 3. IF ([CTR113] = NULL) AND ([IDS268] = TRUE)  RETURN VALIDATION MESSAGE ENDIF 4. IF ([CTR113] <> NULL) AND ([IDS268] = FALSE)  RETURN VALIDATION MESSAGE ENDIF 5. IF [CTR113] <> NULL AND [CTR113] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428352 2. Schematron ID = VR.ATO.CTR.428353 3. Schematron ID = VR.ATO.CTR.428424 4. Schematron ID = VR.ATO.CTR.428425 5. Schematron ID = VR.ATO.CTR.429910 | 1. CMN.ATO.CTR.428352 2. CMN.ATO.CTR.430050 3. CMN.ATO.CTR.428424 4. CMN.ATO.CTR.428425 5. CMN.ATO.GEN.400011 |
| 71 | bafpr1.02.02:Income.Exempt.Amount | 1. IF [CTR114] <> NULL AND [CTR114] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429911 | 1. CMN.ATO.GEN.400011 |
| 72 | bafpr1.02.02:Income.NotincludedInAssessableOther.Amount | 1. IF [CTR115] <> NULL AND [CTR115] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429912 | 1. CMN.ATO.GEN.400011 |
| 73 | bafpr1.02.04:Expense.DeductibleOther.Amount | 1. IF [CTR116] <> NULL AND [CTR116] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429913 | 1. CMN.ATO.GEN.400011 |
| 74 | rvctc2.02.00:IncomeTax.Deduction.TaxLossesDeducted.Amount | 1. IF ([CTR53] = NULLORBLANK) AND ([CTR117] > 100000) AND (COUNT(SHEDULE = "LS") = 1) AND ([LS15] = NULL) AND ([LS16] = NULL) AND ([LS17] = NULL) AND ([LS18] = NULL) AND ([LS19] = NULL) AND ([LS53] = NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF (([CTR117] > 100000) AND ([CTR53] = "1") AND (COUNT(SCHEDULE = "CGLS") = 0))  RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR117] <> NULL AND [CTR117] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428102 2. Schematron ID = VR.ATO.CTR.428135 3. Schematron ID = VR.ATO.CTR.429914 | 1. CMN.ATO.CTR.428102 2. CMN.ATO.CTR.428135 3. CMN.ATO.GEN.400011 |
| 75 | rvctc1.02.00:IncomeTax.TaxLossesTransferredIn.Amount | 1. IF [CTR118] <> NULL AND [CTR118] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429915 | 1. CMN.ATO.GEN.400011 |
| 76 | bafpr1.02.02:Income.Taxable.Amount | 1. IF ([CTR120] <>   ( ([CTR57]+[CTR58]+[CTR59]+[CTR60]+[CTR61]+[CTR63]+  [CTR64]+[CTR65]+[CTR66]+  [CTR67]+[CTR68]+[CTR70]+[CTR252]+[CTR71])  -  ([CTR72]+[CTR73]+[CTR74]+[CTR75]+[CTR76]+[CTR77]+  [CTR78]+[CTR79]+[CTR80]+[CTR81]+[CTR82]+[CTR83]+  [CTR84]+[CTR85]+[CTR86]+[CTR87]+[CTR254]+[CTR88])   +   ([CTR91]+[CTR92]+[CTR93]+[CTR94]+[CTR255]+[CTR95]+  [CTR96]+[CTR97])  -   ([CTR98]+[CTR99]+[CTR100]+[CTR101]+   [CTR102]+[CTR103]+[CTR104]+[CTR111]+[CTR112]+[CTR113]+   [CTR114]+[CTR115]+[CTR256]+[CTR116]+[CTR117]+   [CTR118])   ))  RETURN VALIDATION MESSAGE ENDIF 2. IF (([CTR117] > 0) OR ([CTR118] > 0)) AND ([CTR120] < 0)  RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR49] = "62230") AND  (([CTR120] > 49999) AND ([CTR120] < 150000)) AND  ([CTR199] <>(([CTR120] - 49999) \* 0.45) +/- 1)   RETURN VALIDATION MESSAGE ENDIF 4. IF [CTR120] = NULL  RETURN VALIDATION MESSAGE ENDIF 5. IF [CTR120] <> NULL AND [CTR120] <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428044 2. Schematron ID = VR.ATO.CTR.428136 3. Schematron ID = VR.ATO.CTR.428139 4. Schematron ID = VR.ATO.CTR.428202 5. Schematron ID = VR.ATO.CTR.429917 | 1. CMN.ATO.CTR.428372 2. CMN.ATO.CTR.428136 3. CMN.ATO.CTR.428389 4. CMN.ATO.GEN.001001 5. CMN.ATO.GEN.400011 |
| 77 | bafot.02.14:Miscellaneous.FunctionalCurrency.Code | 1. IF ([CTR244] <> NULL) AND ([CTR244] <> SET(DOMAIN(Foreign currency codes)) OR [CTR244] ="AUD")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428081 | 1. CMN.ATO.CTR.428081 |
| 78 | bafpr2.02.02:Expense.Purchases.AndOtherCosts.Amount | 1. IF [CTR124] <> NULL AND [CTR124] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429920 | 1. CMN.ATO.GEN.400011 |
| 79 | rvctc3.02.02:Elections.TradingStock.Indicator | N/A | N/A | N/A |
| 80 | bafpo1.02.02:Liabilities.DebtTotal.Amount | 1. IF [CTR134] <> NULL AND [CTR134] <> MONETARY(U,12,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429927 | 1. CMN.ATO.GEN.400011 |
| 81 | bafpo1.02.02:Liabilities.CommercialDebtForgiveness.Amount | 1. IF [CTR135] <> NULL AND [CTR135] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429928 | 1. CMN.ATO.GEN.400011 |
| 82 | bafpo2.02.02:Equity.Dividends.FrankedPaid.Amount | 1. IF [CTR137] <> NULL AND [CTR137] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429930 | 1. CMN.ATO.GEN.400011 |
| 83 | bafpo2.02.02:Equity.Dividends.UnfrankedPaid.Amount | 1. IF [CTR138] <> NULL AND [CTR138] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429931 | 1. CMN.ATO.GEN.400011 |
| 84 | bafpo2.02.02:Equity.Dividends.FrankingAccountBalance.Amount | 1. IF [CTR139] <> NULL AND [CTR139] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR51] = 'Resident' AND [CTR345] <> NULL AND [CTR139] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429932 2. Schematron ID = VR.ATO.CTR.430051 | 1. CMN.ATO.GEN.400011 2 CMN.ATO.CTR.430051 |
| 85 | rvctc2.02.01:IncomeTax.FrankingCredits.ExcessFrankingOffsets.Amount | 1. IF [CTR142] <> NULL AND [CTR142] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429935 | 1. CMN.ATO.GEN.400011 |
| 86 | bafpo5.02.01:Assets.LoansAndReceivables.RelatedParties.Amount | 1. IF (CTR:RP:bafpo5.xx.xx:Assets.LoansAndReceivables.RelatedParties.Amount > 0) AND (CTR:RP:pyde.xx.xx:OrganisationDetails.OrganisationType.Code <> "027")  RETURN VALIDATION MESSAGE ENDIF 2. IF CTR:RP:bafpo5.xx.xx:Assets.LoansAndReceivables.RelatedParties.Amount <> NULL AND CTR:RP:bafpo5.xx.xx:Assets.LoansAndReceivables.RelatedParties.Amount <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428164 2. Schematron ID = VR.ATO.CTR.429937 | 1. CMN.ATO.CTR.428164 2. CMN.ATO.GEN.400011 |
| 87 | bafpo1.02.02:Assets.LoansAndReceivablesAction.Code | 1. IF ([CTR146] <> NULLORBLANK) AND ([CTR146] <> SET("A","B","M"))  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR146] = NULLORBLANK) AND ([CTR145] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR146] <> NULLORBLANK) AND ([CTR145] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428070 2. Schematron ID = VR.ATO.CTR.428165 3. Schematron ID = VR.ATO.CTR.428166 | 1. CMN.ATO.CTR.428070 2. CMN.ATO.CTR.428165 3. CMN.ATO.CTR.428166 |
| 88 | lrla.02.05:Remuneration.WagesAndSalaries.Total.Amount | 1. IF([CTR151]<> NULL) AND ([CTR151] > ([CTR72] + [CTR73] + [CTR74] + [CTR75] + [CTR76] + [CTR77] + [CTR78] + [CTR79] + [CTR80] + [CTR81] + [CTR82] + [CTR83] + [CTR84] + [CTR85] + [CTR86] + [CTR87] + [CTR88] + [CTR254]))  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR151] <> NULL AND [CTR151] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428057 2. Schematron ID = VR.ATO.CTR.429942 | 1. CMN.ATO.CTR.428375 2. CMN.ATO.GEN.400011 |
| 89 | lrla.02.05:Remuneration.WagesAndSalariesAction.Code | 1. IF ([CTR152] <> NULLORBLANK) AND ([CTR152] <> SET("C","A","B","O"))  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR152] = NULLORBLANK) AND ([CTR151] > 0)  RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR152] <> NULLORBLANK) AND ([CTR151] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428071 2. Schematron ID = VR.ATO.CTR.428167 3. Schematron ID = VR.ATO.CTR.428168 | 1. CMN.ATO.CTR.428071 2. CMN.ATO.CTR.428167 3. CMN.ATO.CTR.428168 |
| 90 | lrla.02.00:Remuneration.PaymentToRelatedPartiesGross.Amount | 1. IF [CTR153] <> NULL AND [CTR153] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429943 | 1. CMN.ATO.GEN.400011 |
| 91 | rvctc4.02.04:InternationalDealings.ForeignIncomeGross.Amount | 1. IF [CTR318] < [CTR154]  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR154] > 0 AND [CTR318] = NULL  RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR318] <> NULL AND [CTR318] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428350 2. Schematron ID = VR.ATO.CTR.428351 3. Schematron ID = VR.ATO.CTR.429833 | 1. CMN.ATO.CTR.428350 2. CMN.ATO.CTR.428351 3. CMN.ATO.GEN.400011 |
| 92 | bafpr3.02.02:Income.InternationalDealings.Net.Amount | 1. IF [CTR201] > 0 AND ([CTR154] = NULL) AND ([CTR156] = NULL) AND ([CTR157] = NULL) AND ([CTR158] = NULL) AND ([CTR159] = NULL)  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR154] <> NULL AND [CTR154] <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428170 2. Schematron ID = VR.ATO.CTR.429944 | 1. CMN.ATO.CTR.428313 2. CMN.ATO.GEN.400011 |
| 93 | rvctc4.02.00:InternationalDealings.TransferorTrustAttributedForeignIncome.Amount | 1. IF ([CTR156] > 0 OR [CTR157] > 0 OR [CTR158] > 0 OR [CTR159] > 0) AND (([IDS191] + [IDS192] + [IDS193]) > ([CTR156] + [CTR157] + [CTR158] + [CTR159]))  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR159] <> NULL AND [CTR159] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428413 2. Schematron ID = VR.ATO.CTR.429949 | 1. CMN.ATO.CTR.428413 2. CMN.ATO.GEN.400011 |
| 94 | bafpr3.02.02:Expense.DepreciatingAssets.IntangibleFirstDeducted.Amount | 1. IF [CTR147] <> NULL AND [CTR147] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429938 | 1. CMN.ATO.GEN.400011 |
| 95 | bafpr3.02.02:Expense.DepreciatingAssets.OtherFirstDeducted.Amount | 1. IF [CTR148] <> NULL AND [CTR148] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429939 | 1. CMN.ATO.GEN.400011 |
| 96 | bafpo7.02.02:Assets.PropertyPlantAndEquipment.DepreciatingAssets.FirstDeductedSelfAssessedEffectiveLife.Indicator | N/A | N/A | N/A |
| 97 | bafpo7.02.02:Assets.PropertyPlantAndEquipment.DepreciatingAssets.EffectiveLifeRecalculation.Indicator | N/A | N/A | N/A |
| 98 | bafpo7.02.02:Assets.DepreciatingAssets.AdjustableValuesTotal.Amount | 1. IF (bafpo7.xx.xx:Assets.DepreciatingAssets.AdjustableValuesTotal.Amount <> NULL) AND (bafpo7.xx.xx:Assets.DepreciatingAssets.AdjustableValuesTotal.Amount <> MONETARY(U,11,0))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438014 | 1. CMN.ATO.GEN.400011 |
| 99 | bafpr3.02.11:Income.DepreciatingAssets.IntangibleBalancingAdjustment.Amount | 1. IF (bafpr3.xx.xx:Income.DepreciatingAssets.IntangibleBalancingAdjustment.Amount <> NULL) AND (bafpr3.xx.xx:Income.DepreciatingAssets.IntangibleBalancingAdjustment.Amount <> MONETARY(U,11,0))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438015 | 1. CMN.ATO.GEN.400011 |
| 100 | bafpr3.02.11:Expense.DepreciatingAssets.IntangibleBalancingAdjustment.Amount | 1. IF (bafpr3.xx.xx:Expense.DepreciatingAssets.IntangibleBalancingAdjustment.Amount <> NULL) AND (bafpr3.xx.xx:Expense.DepreciatingAssets.IntangibleBalancingAdjustment.Amount <> MONETARY(U,11,0))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438016 | 1. CMN.ATO.GEN.400011 |
| 101 | bafpo7.02.02:Assets.DepreciatingAssets.IntangibleTerminationValue.Amount | 1. IF [CTR149] <> NULL AND [CTR149] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429940 | 1. CMN.ATO.GEN.400011 |
| 102 | bafpo7.02.02:Assets.DepreciatingAssets.OtherTerminationValue.Amount | 1. IF [CTR150] <> NULL AND [CTR150] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429941 | 1. CMN.ATO.GEN.400011 |
| 103 | bafpr3.02.02:Expense.DepreciatingAssets.ProjectPoolAllocationsForMiningAndTransportCapitalExpenditure.Amount | 1. IF [CTR336] <> NULL AND [CTR336] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.430032 | 1. CMN.ATO.GEN.400011 |
| 104 | bafpr3.02.02:Expense.DepreciatingAssets.IntangibleAssetsDeclineInValueOfExplorationOrProspecting.Amount | 1. IF [CTR337] <> NULL AND [CTR337] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.430033 | 1. CMN.ATO.GEN.400011 |
| 105 | bafpr3.02.02:Expense.DepreciatingAssets.OtherAssetsDeclineInValueOfExplorationOrProspecting.Amount | 1. IF [CTR338] <> NULL AND [CTR338] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.430034 | 1. CMN.ATO.GEN.400011 |
| 106 | gfati.02.01:TaxOffsetClaim.NationalRentalAffordabilitySchemeEntitlement.Amount | 1. IF [CTR246] <> NULL AND [CTR246] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429991 | 1. CMN.ATO.GEN.400011 |
| 107 | rvctc3.02.00:Tax.Losses.CarriedForward.Total.Amount | 1. IF (COUNT(SCHEDULE = "LS") = 1) AND  ([CTR175] <> [LS50])   RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR175] <> NULL AND [CTR175] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428190 2. Schematron ID = VR.ATO.CTR.429960 | 1. CMN.ATO.CTR.428190 2. CMN.ATO.GEN.400011 |
| 108 | rvctc3.02.02:Capital.Losses.CarriedForward.Net.Amount | 1. IF ([CTR175] + [CTR176] > 100000) AND  ([CTR53] = NULLORBLANK) AND (COUNT(SCHEDULE = "LS") = 0)  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR175] + [CTR176] > 100000) AND ([CTR53] = "1") AND (COUNT(SCHEDULE = "CGLS") = 0)  RETURN VALIDATION MESSAGE ENDIF 3. IF (COUNT(SCHEDULE = "CGLS") = 1) AND ([CGLS34] > 0) AND ([CTR176] <> [CGLS34])  RETURN VALIDATION MESSAGE ENDIF 4. IF (COUNT(SCHEDULE = "LS") = 1) AND ([CTR176] <> [LS52])   RETURN VALIDATION MESSAGE ENDIF 5. IF [CTR176] <> NULL AND [CTR176] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF 6. IF [CTR176] <> NULL AND (COUNT(SCHEDULE = "CGTS") = 1) AND ([CTR176] <> ([CGTS124] + [CGTS125]))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428099 2. Schematron ID = VR.ATO.CTR.428100 3. Schematron ID = VR.ATO.CTR.428187 4. Schematron ID = VR.ATO.CTR.428191 5. Schematron ID = VR.ATO.CTR.429961  6. Schematron ID = VR.ATO.CTR.430023 | 1. CMN.ATO.CTR.428099 2. CMN.ATO.CTR.428100 3. CMN.ATO.CTR.428187 4. CMN.ATO.CTR.428191 5. CMN.ATO.GEN.400011 6. CMN.ATO.CTR.430023 |
| 109 | rvctc3.02.11:Tax.Losses.CarryBackOffset.Amount | 1. IF [CTR345] <> NULL AND [CTR345] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR345] <> NULL) AND (([CTR345] > [CTR344]) OR ([CTR345] > ((([CTR342] - [CTR355]) \* 0.30) +1)) OR ([CTR345] > (1000000 \* 0.30)))  RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR345] > 0   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.430039 2. Schematron ID = VR.ATO.CTR.430044 3. Schematron ID = VR.ATO.CTR.W00001[[1]](#footnote-1) | 1. CMN.ATO.GEN.400011 2. CMN.ATO.CTR.430044 3. CMN.ATO.CTR.W00001 |
| 110 | bafpr1.02.13:Income.PersonalServicesIncomeIncluded.Indicator | 1. IF [CTR177] = NULL  RETURN VALIDATION MESSAGE ENDIF 2. IF (RP:bafpr1.xx.xx:Income.PersonalServicesIncomeIncluded.Indicator = TRUE) AND ((RP:bafpr3.xx.xx:Income.PersonalServicesIncome.Total.Amount = NULL) OR (RP:bafpr3.xx.xx:Expense.PersonalServicesIncome.Deduction.Amount = NULL) OR (RP:rvctc2.xx.xx:IncomeTax.PersonalServicesIncome.IndividualResultsTestSatisfied.Indicator = NULL) OR (RP:rvctc2.xx.xx:IncomeTax.PersonalServicesIncome.IndividualPersonalServiceBusinessDeterminationHeld.Indicator = NULL))  RETURN VALIDATION MESSAGE ENDIF 3. IF (RP:bafpr1.xx.xx:Income.PersonalServicesIncomeIncluded.Indicator = FALSE) AND ((RP:bafpr3.xx.xx:Income.PersonalServicesIncome.Total.Amount <> NULL) OR (RP:bafpr3.xx.xx:Expense.PersonalServicesIncome.Deduction.Amount <> NULL) OR (RP:rvctc2.xx.xx:IncomeTax.PersonalServicesIncome.IndividualResultsTestSatisfied.Indicator <> NULL) OR (RP:rvctc2.xx.xx:IncomeTax.PersonalServicesIncome.IndividualPersonalServiceBusinessDeterminationHeld.Indicator <> NULL) OR (RP:rvctc2.xx.xx:IncomeTax.PersonalServicesIncome.UnrelatedClientsTestSatisfied.Indicator <> NULL) OR (RP:rvctc2.xx.xx:IncomeTax.PersonalServicesIncome.EmploymentTestSatisfied.Indicator <> NULL) OR (RP:rvctc2.xx.xx:IncomeTax.PersonalServicesIncome.BusinessPremisesTestSatisfied.Indicator <> NULL))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.430024 2. Schematron ID = VR.ATO.GEN.438010 3. Schematron ID = VR.ATO.GEN.438011 | 1. CMN.ATO.GEN.001001 2. CMN.ATO.GEN.438010 3. CMN.ATO.GEN.438011 |
| 111 | bafpr3.02.11:Income.PersonalServicesIncome.Total.Amount | 1. IF (bafpr3.xx.xx:Income.PersonalServicesIncome.Total.Amount <> NULL) AND (bafpr3.xx.xx:Income.PersonalServicesIncome.Total.Amount <> MONETARY(U,11,0))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438012 | 1. CMN.ATO.GEN.400011 |
| 112 | bafpr3.02.11:Expense.PersonalServicesIncome.Deduction.Amount | 1. IF (bafpr3.xx.xx:Expense.PersonalServicesIncome.Deduction.Amount <> NULL) AND (bafpr3.xx.xx:Expense.PersonalServicesIncome.Deduction.Amount <> MONETARY(U,11,0))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438013 | 1. CMN.ATO.GEN.400011 |
| 113 | rvctc2.02.01:IncomeTax.PersonalServicesIncome.IndividualResultsTestSatisfied.Indicator | N/A | N/A | N/A |
| 114 | rvctc2.02.01:IncomeTax.PersonalServicesIncome.IndividualPersonalServiceBusinessDeterminationHeld.Indicator | N/A | N/A | N/A |
| 115 | rvctc2.02.01:IncomeTax.PersonalServicesIncome.UnrelatedClientsTestSatisfied.Indicator | N/A | N/A | N/A |
| 116 | rvctc2.02.01:IncomeTax.PersonalServicesIncome.EmploymentTestSatisfied.Indicator | N/A | N/A | N/A |
| 117 | rvctc2.02.01:IncomeTax.PersonalServicesIncome.BusinessPremisesTestSatisfied.Indicator | N/A | N/A | N/A |
| 118 | bafpr1.02.00:Income.NonMembers.Percent | 1. IF ([CTR178] <> NULL) AND ([CTR178] <> SET(1-100))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428076 | 1. CMN.ATO.CTR.428076 |
| 119 | bafpr3.02.02:Income.Insurance.Taxable.Amount | 1. IF [CTR182] <> NULL AND [CTR182] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429965 | 1. CMN.ATO.GEN.400011 |
| 120 | bafpr3.02.02:Income.Insurance.FeesAndCharges.Amount | 1. IF [CTR183] <> NULL AND [CTR183] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429966 | 1. CMN.ATO.GEN.400011 |
| 121 | bafpr1.02.02:Income.FirstHomeSaverAccountCredited.Amount | 1. IF (CTR:RP:bafpr1.xx.xx:Income.FirstHomeSaverAccountCredited.Amount = NULLORBLANK) AND (CTR:RP:pyde.xx.xx:OrganisationDetails.OrganisationType.Code = "088")  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR247] <> NULL AND [CTR247] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428031 2. Schematron ID = VR.ATO.CTR.429992 | 1. CMN.ATO.CTR.428031 2. CMN.ATO.GEN.400011 |
| 122 | bafpr1.02.02:Expense.FirstHomeSaverAccountFeesAndCharges.Amount | 1. IF [CTR248] <> NULL AND [CTR248] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429993 | 1. CMN.ATO.GEN.400011 |
| 123 | bafpr1.02.02:Income.FirstHomeSaverAccountCreditedNet.Amount | 1. IF ([CTR247] <> NULL) AND (([CTR248] = NULL) OR ([CTR249] = NULL))  RETURN VALIDATION MESSAGE ENDIF 2. IF (([CTR249] <> NULL) OR ([CTR247] <> NULL) OR ([CTR248] <> NULL)) AND  ([CTR247] >= [CTR248]) AND ([CTR249] <> ([CTR247] - [CTR248]))  RETURN VALIDATION MESSAGE ENDIF 3. IF (([CTR247] <> NULL) OR ([CTR248] <> NULL) OR ([CTR249] <> NULL)) AND ([CTR247] < [CTR248]) AND ([CTR249] <> 0)  RETURN VALIDATION MESSAGE ENDIF 4. IF [CTR249] <> NULL AND [CTR249] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428173 2. Schematron ID = VR.ATO.CTR.428174 3. Schematron ID = VR.ATO.CTR.428175 4. Schematron ID = VR.ATO.CTR.429994 | 1. CMN.ATO.CTR.428173 2. CMN.ATO.CTR.428174 3. CMN.ATO.CTR.428175 4. CMN.ATO.GEN.400011 |
| 124 | bafpr1.02.02:Income.PooledDevelopmentFundsSmallToMediumEnterprises.Amount | 1. IF [CTR184] <> NULL AND [CTR184] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429967 | 1. CMN.ATO.GEN.400011 |
| 125 | bafpr1.02.02:Income.PooledDevelopmentFundsUnregulatedInvestment.Amount | 1. IF [CTR185] <> NULL AND [CTR185] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429968 | 1. CMN.ATO.GEN.400011 |
| 126 | bafpr1.02.05:Income.RetirementSavingsAccountTFNNotQuotedContributionsIncome.Amount | 1. IF [CTR308] <> NULL AND [CTR308] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429848 | 1. CMN.ATO.GEN.400011 |
| 127 | rvctc1.02.04:IncomeTax.RetirementSavingsAccountTFNNotQuotedContributionsIncomeTaxPayable.Amount | 1. IF [CTR309]<> ([CTR308] \* 0.315)+/-1  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR309] > 0 AND( [CTR308] = 0 OR [CTR308] = NULL)  RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR309] <> NULL AND [CTR309] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428326 2. Schematron ID = VR.ATO.CTR.428327 3. Schematron ID = VR.ATO.CTR.429847 | 1. CMN.ATO.CTR.428326 2. CMN.ATO.CTR.428327 3. CMN.ATO.GEN.400011 |
| 128 | bafpr1.02.05:Income.RetirementSavingsAccountsTaxableNet.Amount | 1. IF [CTR190] <> NULL AND [CTR190] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429973 | 1. CMN.ATO.GEN.400011 |
| 129 | bafpr3.02.02:Income.InternationalDealings.TaxOffset.Amount | 1. IF [CTR201] > ([CTR154] + [CTR156] + [CTR157] + [CTR158] + [CTR159])  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR201] <> NULL AND [CTR201] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428169 2. Schematron ID = VR.ATO.CTR.429977 | 1. CMN.ATO.CTR.428314 2. CMN.ATO.GEN.400011 |
| 130 | gfagc.02.04:TaxConcession.ResearchAndDevelopment.TaxOffsetNonRefundable.Amount | 1. IF [CTR328] <> [RDTIS48] AND (COUNT(SCHEDULE = "RDTIS") = 1)   RETURN VALIDATION MESSAGE ENDIF 2. IF (gfagc.xx.xx:TaxConcession.ResearchAndDevelopment.TaxOffsetNonRefundable.Amount <> NULL) AND (gfagc.xx.xx:TaxConcession.ResearchAndDevelopment.TaxOffsetNonRefundable.Amount <> MONETARY(U,13,2))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428398 2. Schematron ID = VR.ATO.CTR.430026 | 1. CMN.ATO.CTR.428355 2. CMN.ATO.GEN.400011 |
| 131 | gfagc.02.05:TaxConcession.ResearchAndDevelopment.TaxOffsetNonRefundableUtilised.Amount | 1. IF [CTR300] <> NULL AND [CTR300] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR300] <> NULL AND [CTR300] > ([CTR328] + [CTR353])  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429831 2. Schematron ID = VR.ATO.CTR.430025 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.CTR.430025 |
| 132 | gfagc.02.04:TaxConcession.ResearchAndDevelopment.TaxOffsetRefundable.Amount | 1. IF [CTR210] > [CTR316]  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR210] <> [RDTIS46] AND (COUNT(SCHEDULE = "RDTIS") = 1)   RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR210] <> NULL AND [CTR210] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428356 2. Schematron ID = VR.ATO.CTR.428399 3. Schematron ID = VR.ATO.CTR.429985 | 1. CMN.ATO.CTR.428356 2. CMN.ATO.CTR.428355 3. CMN.ATO.GEN.400011 |
| 133 | bafpr3.02.11:Income.ResearchAndDevelopment.FeedstockAdjustment.Amount | 1. IF [CTR354] <> NULL AND [CTR354] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR354] <> NULL AND [CTR354] > [CTR95]  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.430042 2. Schematron ID = VR.ATO.CTR.430043 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.CTR.430041 |
| 134 | bafpr1.02.00:Income.InternetSales.Indicator | N/A | N/A | N/A |
| 135 | bafot.02.10:RegulatoryDisclosures.ReportableTaxPosition.Indicator | 1. IF [CTR319] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428349 | 1. CMN.ATO.GEN.001001 |
| 136 | rvctc4.02.05:InternationalDealings.RelatedPartiesTransactions.Indicator | 1. IF [CTR193] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428204 | 1. CMN.ATO.GEN.001001 |
| 137 | rvctc4.02.05:InternationalDealings.RelatedPartiesTransactionsExcessAggregateValue.Indicator | 1. IF ([CTR194] = TRUE) AND  ([CTR193] <> TRUE)  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR193] = FALSE) AND ([CTR194] <> FALSE)  RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR194] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428110 2. Schematron ID = VR.ATO.CTR.428111 3. Schematron ID = VR.ATO.CTR.428205 | 1. CMN.ATO.CTR.428384 2. CMN.ATO.CTR.428385 3. CMN.ATO.GEN.001001 |
| 138 | rvctc4.02.03:InternationalDealings.DirectOrIndirectOverseasInterest.Indicator | 1. IF [CTR195] = FALSE AND (([CTR156] > 0) OR ([CTR157] > 0) OR ([CTR158] > 0) OR ([CTR159] > 0))   RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR195] = NULL  RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR195] = FALSE AND ([IDS191] > 0 OR [IDS192] > 0 OR [IDS193] > 0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428115 2. Schematron ID = VR.ATO.CTR.428206 3. Schematron ID = VR.ATO.CTR.428415 | 1. CMN.ATO.CTR.428312 2. CMN.ATO.GEN.001001 3. CMN.ATO.CTR.428415 |
| 139 | bafpo6.02.09:Liabilities.ThinCapitalisation.ProvisionsApplied.Indicator | 1. IF [CTR196] = NULL  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR196] = FALSE) AND ([IDS220] = TRUE)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428207 2. Schematron ID = VR.ATO.CTR.428405 | 1. CMN.ATO.GEN.001001 2. CMN.ATO.CTR.428405 |
| 140 | rvctc4.02.00:InternationalDealings.TransactionswithTaxHavenCountries.Indicator | 1. IF [CTR198] = NULL  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR198] = FALSE AND [IDS9] = TRUE  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428209 2. Schematron ID = VR.ATO.CTR.428417 | 1. CMN.ATO.GEN.001001 2. CMN.ATO.CTR.428417 |
| 141 | rvctc1.02.07:IncomeTax.TotalTaxOnTaxableIncome.Amount | 1. IF [CTR320] <> NULL AND [CTR320] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429844 | 1. CMN.ATO.GEN.400011 |
| 142 | rvctc1.02.08:IncomeTax.ResearchAndDevelopmentRecoupment.Amount | 1. IF [CTR321] <> [RDTIS31] AND (COUNT(SCHEDULE = "RDTIS") = 1)   RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR321] <> NULL AND [CTR321] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428400 2. Schematron ID = VR.ATO.CTR.429843 | 1. CMN.ATO.CTR.428355 2. CMN.ATO.GEN.400011 |
| 143 | rvctc1.02.01:IncomeTax.TaxableGross.Amount | 1. IF ((([CTR120] <= 0) AND ([CTR320] > 0)) OR (([CTR120] > 0) AND ([CTR52] <> SET("139","163")) AND ([CTR49] <> SET("62230","63100","87900","95599","95510","95591","99010","99020","99030","99040","99050","99060","99070")) AND ([CTR247] = NULL) AND ([CTR320] < (([CTR120] \* 0.30) – 1))))  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR49] = "62230") AND  ((([CTR120] > 0) AND ([CTR120] < 50000) OR  ([CTR120] > 149999)) AND  ([CTR199] <> (([CTR120] \* 0.30) +/- 1) ) )  RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR199] < (([CTR120] \* 0.15) - 1)) AND (CTR:RP:pyde.xx.xx:OrganisationDetails.OrganisationType.Code = "163")  RETURN VALIDATION MESSAGE ENDIF 4. IF ([CTR120] > 0) AND ([CTR199] > (([CTR120]\* 0.55) +1))  RETURN VALIDATION MESSAGE ENDIF 5. IF [CTR199] = NULL  RETURN VALIDATION MESSAGE ENDIF 6. IF [CTR199] <> ([CTR320] + [CTR321] + [CTR309])  RETURN VALIDATION MESSAGE ENDIF 7. IF [CTR199] <> NULL AND [CTR199] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428137 2. Schematron ID = VR.ATO.CTR.428138 3. Schematron ID = VR.ATO.CTR.428140 4. Schematron ID = VR.ATO.CTR.428188 5. Schematron ID = VR.ATO.CTR.428210 6. Schematron ID = VR.ATO.CTR.428357 7. Schematron ID = VR.ATO.CTR.429975 | 1. CMN.ATO.CTR.428387 2. CMN.ATO.CTR.428388 3. CMN.ATO.CTR.428390 4. CMN.ATO.CTR.428397 5. CMN.ATO.GEN.001001 6. CMN.ATO.CTR.428357 7. CMN.ATO.GEN.400011 |
| 144 | rvctc1.02.07:IncomeTax.TaxOffsetNonRefundableNonCarryForward.Amount | 1. IF [CTR327] <> NULL AND [CTR327] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429842 | 1. CMN.ATO.GEN.400011 |
| 145 | rvctc1.02.08:IncomeTax.TaxOffsetNonRefundableSubTotal.Amount | 1. IF ([CTR327] >= [CTR199]) AND ([CTR322] <> 0)  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR327] < [CTR199]) AND ([CTR322] <> [CTR199] - [CTR327])  RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR322] <> NULL AND [CTR322] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428335 2. Schematron ID = VR.ATO.CTR.428358 3. Schematron ID = VR.ATO.CTR.429841 | 1. CMN.ATO.CTR.428335 2. CMN.ATO.CTR.428358 3. CMN.ATO.GEN.400011 |
| 146 | rvctc1.02.08:IncomeTax.TaxOffsetNonRefundableCarryForward.Amount | 1. IF [CTR323] <> NULL AND [CTR323] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429840 | 1. CMN.ATO.GEN.400011 |
| 147 | rvctc1.02.08:IncomeTax.TaxOffsetCarriedForwardSubTotal.Amount | 1. IF [CTR322] = 0 AND [CTR324] <> 0  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR323] < [CTR322] AND ([CTR324] <> ([CTR322] - [CTR323]))  RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR323] >= [CTR322]) AND ([CTR324] <> 0)  RETURN VALIDATION MESSAGE ENDIF 4. IF [CTR324] = 0 AND ([CTR325] <> 0 OR [CTR203] <> 0)  RETURN VALIDATION MESSAGE ENDIF 5. IF [CTR324] <> NULL AND [CTR324] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428336 2. Schematron ID = VR.ATO.CTR.428337 3. Schematron ID = VR.ATO.CTR.428338 4. Schematron ID = VR.ATO.CTR.428339 5. Schematron ID = VR.ATO.CTR.429839 | 1. CMN.ATO.CTR.428336 2. CMN.ATO.CTR.428337 3. CMN.ATO.CTR.428338 4. CMN.ATO.CTR.428339 5. CMN.ATO.GEN.400011 |
| 148 | rvctc1.02.07:IncomeTax.TotalRefundableTaxOffsets.Amount | 1. IF ([CTR316] < [CTR324]) AND ([CTR325] <> ([CTR324] - [CTR316]))  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR316] >= [CTR324] AND ([CTR325] <> 0)  RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR316] <> NULL AND [CTR316] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428340 2. Schematron ID = VR.ATO.CTR.428341 3. Schematron ID = VR.ATO.CTR.429838 | 1. CMN.ATO.CTR.428340 2. CMN.ATO.CTR.428341 3. CMN.ATO.GEN.400011 |
| 149 | rvctc1.02.08:IncomeTax.TaxOffsetRefundableSubTotal.Amount | 1. IF [CTR325] = 0 AND ([CTR326] <> ([CTR316] - [CTR324]))  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR322] = 0 AND [CTR325] <> 0  RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR325] <> NULL AND [CTR325] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428342 2. Schematron ID = VR.ATO.CTR.428401 3. Schematron ID = VR.ATO.CTR.429837 | 1. CMN.ATO.CTR.428342 2. CMN.ATO.CTR.428401 3. CMN.ATO.GEN.400011 |
| 150 | rvctc1.02.01:IncomeTax.Payable.Amount | 1. IF [CTR203] = NULL  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR325] = 0 AND [CTR203] <> 0  RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR202] < [CTR325]) AND ([CTR203] <> ([CTR325] - [CTR202]))  RETURN VALIDATION MESSAGE ENDIF 4. IF [CTR202] >= [CTR325] AND [CTR203] <> 0  RETURN VALIDATION MESSAGE ENDIF 5. IF [CTR322] = 0 AND [CTR203] <> 0  RETURN VALIDATION MESSAGE ENDIF 6. IF [CTR203] <> NULL AND [CTR203] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428211 2. Schematron ID = VR.ATO.CTR.428343 3. Schematron ID = VR.ATO.CTR.428344 4. Schematron ID = VR.ATO.CTR.428345 5. Schematron ID = VR.ATO.CTR.428402 6. Schematron ID = VR.ATO.CTR.429979 | 1. CMN.ATO.GEN.001001 2. CMN.ATO.CTR.428343 3. CMN.ATO.CTR.428344 4. CMN.ATO.CTR.428345 5. CMN.ATO.CTR.428402 6. CMN.ATO.GEN.400011 |
| 151 | rvctc4.02.00:InternationalDealings.AAMInterestSection102.Amount | 1. IF ([CTR204] <> NULL) AND ([CTR204] > [CTR199])  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR204] <> NULL AND [CTR204] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428105 2. Schematron ID = VR.ATO.CTR.429980 | 1. CMN.ATO.CTR.428382 2. CMN.ATO.GEN.400011 |
| 152 | bafpr2.02.09:Income.Interest.EarlyPaymentCredit.Amount | 1. IF ([CTR206] <> NULL) AND ([CTR206] < 0.50)  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR206] <> NULL AND [CTR206] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428185 2. Schematron ID = VR.ATO.CTR.429855 | 1. CMN.ATO.CTR.428185 2. CMN.ATO.GEN.400011 |
| 153 | ITPAYGWithholdingDetails Tuple (0..1) | N/A | N/A | N/A |
| 153.1 | rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.PaymentType.Code | 1. IF (rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.PaymentType.Code <> NULLORBLANK) AND (rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.PaymentType.Code) <> SET("DFRW","DNOABN")  RETURN VALIDATION MESSAGE ENDIF 2. IF COUNT (rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.Payment Type.Code = "DFRW") > 1  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428213 2. Schematron ID = VR.ATO.GEN.428211 | 1. CMN.ATO.CTR.428213 2. CMN.ATO.GEN.428211 |
| 153.2 | rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.TaxWithheld.Amount | 1. IF (([CTR207] > 0 ) AND ([CTR60] = NULL) AND ([CTR61] = NULL)) AND  ([CTR207] > (([CTR57] \* 0.50) + 1))  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR207] > 0 ) AND ([CTR57] = NULL) AND ([CTR60] = NULL) AND ([CTR61] = NULL)  RETURN VALIDATION MESSAGE ENDIF 3. IF (([CTR57] > 0) AND (COUNT(SCHEDULE = "NIPSS") = 0)) OR ([CTR207] < SUM[NIPSS3])  RETURN VALIDATION MESSAGE ENDIF 4. IF rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.TaxWithheld.Amount <> NULL AND rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.TaxWithheld.Amount <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428045 2. Schematron ID = VR.ATO.CTR.428046 3. Schematron ID = VR.ATO.CTR.428109 4. Schematron ID = VR.ATO.CTR.429982 | 1. CMN.ATO.CTR.428373 2. CMN.ATO.CTR.428374 3. CMN.ATO.CTR.428383 4. CMN.ATO.GEN.400011 |
| 154 | ITPAYGWithholdingDetails Tuple (0..1) | N/A | N/A | N/A |
| 154.1 | rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.PaymentType.Code | 1. IF (rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.PaymentType.Code <> NULLORBLANK) AND (rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.PaymentType.Code) <> SET("DFRW","DNOABN")  RETURN VALIDATION MESSAGE ENDIF 2. IF COUNT (rvctc2.xx.xx:Income Tax.PayAsYouGoWithholding.PaymentType.Code = "DNOABN") > 1  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428213 2. Schematron ID = VR.ATO.GEN.428212 | 1. CMN.ATO.CTR.428213 2. CMN.ATO.GEN.428212 |
| 154.2 | rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.TaxWithheld.Amount | 1. IF ([CTR208] > 0) AND (((COUNT(SCHEDULE = "NIPSS") = 0) OR (SUM([NIPSS28]) <> [CTR208])))  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR208] > 0) AND ([CTR58] = NULL)  RETURN VALIDATION MESSAGE ENDIF 3. IF rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.TaxWithheld.Amount <> NULL AND rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.TaxWithheld.Amount <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428101 2. Schematron ID = VR.ATO.CTR.428104 3. Schematron ID = VR.ATO.CTR.429982 | 1. CMN.ATO.CTR.428101 2. CMN.ATO.CTR.428381 3. CMN.ATO.GEN.400011 |
| 155 | rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.TaxWithheldFromInvestmentIncomeAndInterest.Amount | 1. IF [CTR209] <> NULL AND [CTR209] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429984 | 1. CMN.ATO.GEN.400011 |
| 156 | rvctc2.02.03:IncomeTax.PayAsYouGoWithholding.CreditForTaxWithheldFromCloselyHeldTrustTFNNotQuoted.Amount | 1. IF [CTR299] <> NULL AND [CTR299] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429849 | 1. CMN.ATO.GEN.400011 |
| 157 | rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.CreditsRefundableOther.Amount | 1. IF ([CTR211] = NULL) AND (([CTR60] > 0) OR ([CTR61] > 0))  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR211] <> NULL AND [CTR211] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428043 2. Schematron ID = VR.ATO.CTR.429986 | 1. CMN.ATO.CTR.428371 2. CMN.ATO.GEN.400011 |
| 158 | rvctc2.02.06:IncomeTax.Deduction.CreditsEligibleTotal.Amount | 1. IF [CTR317] <> ([CTR206] + [CTR207] + [CTR208] + [CTR209] + [CTR299] + [CTR211])  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR317] <> NULL AND [CTR317] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428347 2. Schematron ID = VR.ATO.CTR.429836 | 1. CMN.ATO.CTR.428347 2. CMN.ATO.GEN.400011 |
| 159 | rvctc1.02.07:IncomeTax.TotalRemainderOfRefundableTaxOffsets.Amount | 1. IF ([CTR316] < [CTR324]) AND ([CTR326] > 0)  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR326] <> NULL AND [CTR326] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF  3. IF [CTR326] = NULL   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428428 2. Schematron ID = VR.ATO.CTR.429835  3. Schematron ID = VR.ATO.CTR.430049 | 1. CMN.ATO.CTR.430048 2. CMN.ATO.GEN.400011  3. CMN.ATO.GEN.001001 |
| 160 | rvctc1.02.00:IncomeTax.LiabilityInstalmentsTotal.Amount | 1. IF (([CTR53] = SET("1","2")) AND ([CTR205] = NULL))  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR205] <> NULL AND [CTR205] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428186 2. Schematron ID = VR.ATO.CTR.429981 | 1. CMN.ATO.CTR.428396 2. CMN.ATO.GEN.400011 |
| 161 | rvctc1.02.01:IncomeTax.Total.Amount | 1. IF [CTR212] = NULL  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR212] <> ABSVALUE(([CTR203] + [CTR204]) - ([CTR317] + [CTR326] + [CTR205]))  RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR212] <> NULL AND [CTR212] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428212 2. Schematron ID = VR.ATO.CTR.428346 3. Schematron ID = VR.ATO.CTR.429854 | 1. CMN.ATO.GEN.001001 2. CMN.ATO.CTR.428346 3. CMN.ATO.GEN.400011 |
| 162 | declaration2.02.01:Declaration Tuple (0..1) | N/A | N/A | N/A |
| 162.1 | pyin.02.03:Declaration.StatementType.Code | 1. IF (INT=NULLORBLANK AND RP:pyin.xx.xx:Declaration.StatementType.Code <> "TrueAndCorrect") OR (INT<>NULLORBLANK AND INT:pyin.xx.xx:Declaration.StatementType.Code <> "TrueAndCorrect" )   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.307001 | 1. CMN.ATO.GEN.307001 |
| 162.2 | pyin.02.00:Declaration.StatementAccepted.Indicator | 1. IF (INT=NULLORBLANK AND RP:pyin.xx.xx:Declaration.StatementAccepted.Indicator <> TRUE) OR (INT<>NULLORBLANK AND INT:pyin.xx.xx:Declaration.StatementAccepted.Indicator <> TRUE)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.307002 | 1. CMN.ATO.GEN.307002 |
| 162.3 | pyin.02.00:Declaration.Statement.Text | N/A | N/A | N/A |
| 162.4 | pyin.02.00:Declaration.Signature.Date | 1. IF (INT=NULLORBLANK AND RP:pyin.xx.xx:Declaration.Signature.Date = NULLORBLANK) OR (INT <> NULLORBLANK AND INT:pyin.xx.xx:Declaration.Signature.Date = NULLORBLANK)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.307004 | 1. CMN.ATO.GEN.307004 |
| 162.5 | pyin.02.00:Declaration.SignatoryIdentifier.Text | 1. IF (INT=NULLORBLANK AND RP:pyin.xx.xx:Declaration.SignatoryIdentifier.Text = NULLORBLANK) OR (INT <> NULLORBLANK AND INT:pyin.xx.xx:Declaration.SignatoryIdentifier.Text = NULLORBLANK)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.307003 | 1. CMN.ATO.GEN.307003 |
| 162.6 | prsnunstrcnm1.02.01:PersonUnstructuredName Tuple (0..1) | N/A | N/A | N/A |
| 162.6.1 | pyde.02.05:PersonUnstructuredName.Usage.Code | N/A | N/A | N/A |
| 162.6.2 | pyde.02.00:PersonUnstructuredName.FullName.Text | 1. IF [CTR313] <> NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428328 | 1. CMN.ATO.CTR.428328 |
| 163 | prsnstrcnm3.02.01:PersonNameDetails Tuple (0..1) | N/A | N/A | N/A |
| 163.1 | pyde.02.00:PersonNameDetails.PersonNameType.Code | 1. IF (pyde.xx.xx:PersonNameDetails.PersonNameType.Code <> NULLORBLANK) AND (pyde.xx.xx:PersonNameDetails.PersonNameType.Code <> "LGL")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.428221 | 1. CMN.ATO.GEN.428221 |
| 163.2 | pyde.02.05:PersonNameDetails.Usage.Code | 1. IF (pyde.xx.xx:PersonNameDetails.Usage.Code <> NULLORBLANK) AND (pyde.xx.xx:PersonNameDetails.Usage.Code <> "DeclarationSignatory")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.428219 | 1. CMN.ATO.GEN.428219 |
| 163.3 | pyde.02.00:PersonNameDetails.Currency.Code | 1. IF (pyde.xx.xx:PersonNameDetails.Currency.Code <> NULLORBLANK) AND (pyde.xx.xx:PersonNameDetails.Currency.Code <> "C")  RETURN VALIDATION MESSAGE ENDIF 2. IF COUNT (pyde.xx.xx:PersonNameDetails.Currency.Code = "C") > 1  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.428223 2. Schematron ID = VR.ATO.GEN.428224 | 1. CMN.ATO.GEN.428223 2. CMN.ATO.GEN.428224 |
| 163.4 | pyde.02.00:PersonNameDetails.Title.Text | 1. IF (pyde.xx.xx:PersonNameDetails.Title.Text <> NULLORBLANK) AND (pyde.xx.xx:PersonNameDetails.Title.Text <> SET(DOMAIN(TITLE CODES)))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000459 | 1. CMN.ATO.GEN.000459 |
| 163.5 | pyde.02.00:PersonNameDetails.FamilyName.Text | 1. IF [CTR219] = NULLORBLANK  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:PersonNameDetails.FamilyName.Text <> NULLORBLANK) AND (pyde.xx.xx:PersonNameDetails.FamilyName.Text CONTAINS " - ")  RETURN VALIDATION MESSAGE ENDIF 3. IF (pyde.xx.xx:PersonNameDetails.FamilyName.Text <> NULLORBLANK) AND (pyde.xx.xx:PersonNameDetails.FamilyName.Text CONTAINS SET("--","'’"," ") )  RETURN VALIDATION MESSAGE ENDIF 4. IF (pyde.xx.xx:PersonNameDetails.FamilyName.Text = FOUND("Exec for","Rep for","Trustee for"))  RETURN VALIDATION MESSAGE ENDIF 5. IF (pyde.xx.xx:PersonNameDetails.FamilyName.Text = FOUND("MR","MRS","MISS","MS"))  RETURN VALIDATION MESSAGE ENDIF 6. IF (pyde.xx.xx:PersonNameDetails.FamilyName.Text = FOUND(DOMAIN(SUFFIX CODES)))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428226 2. Schematron ID = VR.ATO.GEN.000423 3. Schematron ID = VR.ATO.GEN.000427 4. Schematron ID = VR.ATO.GEN.410200 5. Schematron ID = VR.ATO.GEN.410201 6. Schematron ID = VR.ATO.GEN.428248 | 1. CMN.ATO.GEN.001001 2. CMN.ATO.GEN.000423 3. CMN.ATO.GEN.000427 4. CMN.ATO.GEN.000424 5. CMN.ATO.GEN.000426 6. CMN.ATO.GEN.000422 |
| 163.6 | pyde.02.00:PersonNameDetails.NameSuffix.Text | 1. IF (pyde.xx.xx:PersonNameDetails.NameSuffix.Text <> NULLORBLANK) AND (pyde.xx.xx:PersonNameDetails.NameSuffix.Text <> SET(DOMAIN(SUFFIX CODES)))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000458 | 1. CMN.ATO.GEN.000458 |
| 163.7 | pyde.02.00:PersonNameDetails.GivenName.Text | 1. IF (pyde.xx.xx:PersonNameDetails.GivenName.Text <> NULLORBLANK) AND (pyde.xx.xx:PersonNameDetails.GivenName.Text CONTAINS " - ")  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:PersonNameDetails.GivenName.Text <> NULLORBLANK) AND (pyde.xx.xx:PersonNameDetails.GivenName.Text CONTAINS SET("--","'’"," ") )  RETURN VALIDATION MESSAGE ENDIF 3. IF (pyde.xx.xx:PersonNameDetails.GivenName.Text = FOUND("Exec for","Rep for","Trustee for"))  RETURN VALIDATION MESSAGE ENDIF 4. IF (pyde.xx.xx:PersonNameDetails.GivenName.Text = FOUND("MR","MRS","MISS","MS"))  RETURN VALIDATION MESSAGE ENDIF 5. IF (pyde.xx.xx:PersonNameDetails.GivenName.Text = FOUND(DOMAIN(SUFFIX CODES)))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000434 2. Schematron ID = VR.ATO.GEN.000439 3. Schematron ID = VR.ATO.GEN.410203 4. Schematron ID = VR.ATO.GEN.410204 5. Schematron ID = VR.ATO.GEN.428249 | 1. CMN.ATO.GEN.000434 2. CMN.ATO.GEN.000439 3. CMN.ATO.GEN.000437 4. CMN.ATO.GEN.000438 5. CMN.ATO.GEN.000436 |
| 163.8 | pyde.02.00:PersonNameDetails.OtherGivenName.Text | 1. IF ([CTR222] <> NULLORBLANK) AND ([CTR221] = NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyde.xx.xx:PersonNameDetails.OtherGivenName.Text <> NULLORBLANK) AND (pyde.xx.xx:PersonNameDetails.OtherGivenName.Text CONTAINS " - ")  RETURN VALIDATION MESSAGE ENDIF 3. IF (pyde.xx.xx:PersonNameDetails.OtherGivenName.Text <> NULLORBLANK) AND (pyde.xx.xx:PersonNameDetails.OtherGivenName.Text CONTAINS SET("--","'’"," ") )  RETURN VALIDATION MESSAGE ENDIF 4. IF (pyde.xx.xx:PersonNameDetails.OtherGivenName.Text <> NULLORBLANK) AND (pyde.xx.xx:PersonNameDetails.OtherGivenName.Text DOES NOT CONTAIN SET("A-Z","a-z"))  RETURN VALIDATION MESSAGE ENDIF 5. IF (pyde.xx.xx:PersonNameDetails.OtherGivenName.Text = FOUND("ESQ","II","III","IV","JNR","JP","MHA","MHR","MLA","MLC","MP","QC","SNR"))  RETURN VALIDATION MESSAGE ENDIF 6. IF (pyde.xx.xx:PersonNameDetails.OtherGivenName.Text = FOUND("Exec for","Rep for","Trustee for"))  RETURN VALIDATION MESSAGE ENDIF 7. IF (pyde.xx.xx:PersonNameDetails.OtherGivenName.Text = FOUND("MR","MRS","MISS","MS"))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428177 2. Schematron ID = VR.ATO.GEN.000446 3. Schematron ID = VR.ATO.GEN.000451 4. Schematron ID = VR.ATO.GEN.410131 5. Schematron ID = VR.ATO.GEN.410207 6. Schematron ID = VR.ATO.GEN.410208 7. Schematron ID = VR.ATO.GEN.410209 | 1. CMN.ATO.CTR.428177 2. CMN.ATO.GEN.000446 3. CMN.ATO.GEN.000451 4. CMN.ATO.GEN.410131 5. CMN.ATO.GEN.000448 6. CMN.ATO.GEN.000449 7. CMN.ATO.GEN.000450 |
| 164 | phone1.02.00:ElectronicContactTelephone Tuple (0..1) | N/A | N/A | N/A |
| 164.1 | pyde.02.00:ElectronicContact.Telephone.Usage.Code | 1. IF ((pyde.xx.xx:ElectronicContact.Telephone.Usage.Code) <> NULLORBLANK) AND ((pyde.xx.xx:ElectronicContact.Telephone.Usage.Code) <> "03")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.000051 | 1. CMN.ATO.GEN.000051 |
| 164.2 | pyde.02.00:ElectronicContact.Telephone.ServiceLine.Code | N/A | N/A | N/A |
| 164.3 | pyde.02.00:ElectronicContact.Telephone.Area.Code | 1. IF CTR:RP:pyde.xx.xx:ElectronicContact.Telephone.Area.Code = NULLORBLANK  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428227 | 1. CMN.ATO.GEN.001001 |
| 164.4 | pyde.02.00:ElectronicContact.Telephone.Minimal.Number | 1. IF CTR:RP:pyde.xx.xx:ElectronicContact.Telephone.Minimal.Number = NULLORBLANK  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428228 | 1. CMN.ATO.GEN.001001 |
| 165 | pyin.02.00:Report.CompletionHours.Number | 1. IF ([CTR217] <> NULL) AND ([CTR217] <> SET (0-999))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428078 | 1. CMN.ATO.CTR.428078 |
| 166 | bafot.02.00:RegulatoryDisclosures.GeneralInformationAboutFinancialStatements.Text | N/A | N/A | N/A |

| **Context - RP.CFC404** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr3.02.02:Income.InternationalDealings.Attributed.Amount | 1. IF [CTR157] <> NULL AND [CTR157] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429947 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.CFCLC** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr3.02.02:Income.InternationalDealings.Attributed.Amount | 1. IF ([CTR156] > 0) AND ([IDS191] > [CTR156])  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR156] > 0 OR [CTR157] > 0 OR [CTR158] > 0 OR [CTR159] > 0) AND ([IDS185] = NULL AND [IDS186] = NULL AND [IDS187] = NULL)  RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR156] <> NULL AND [CTR156] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428414 2. Schematron ID = VR.ATO.CTR.428416 3. Schematron ID = VR.ATO.CTR.429946 | 1. CMN.ATO.CTR.428414 2. CMN.ATO.CTR.428416 3. CMN.ATO.GEN.400011 |

| **Context - RP.CFCUC** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr3.02.02:Income.InternationalDealings.Attributed.Amount | 1. IF [CTR158] <> NULL AND [CTR158] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429948 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.Closing(Instant)** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafot.02.12:Miscellaneous.CurrencyTranslation.Rate | 1. IF (([CTR121] <> NULL) AND ([CTR244] = NULLORBLANK)) OR  (([CTR244] <> NULLORBLANK) AND ([CTR121] = NULL))  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR121] <> NULL AND [CTR121] <> NUMERIC(U,13,5)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428149 2. Schematron ID = VR.ATO.CTR.430022 | 1. CMN.ATO.CTR.428149 2. CMN.ATO.GEN.400012 |
| 2 | bafpo7.02.04:Assets.Inventories.Total.Amount | 1. IF [CTR125] <> NULL AND [CTR125] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429921 | 1. CMN.ATO.GEN.400011 |
| 3 | bafpo7.02.02:Assets.Inventories.ValuationMethod.Code | 1. IF ([CTR126] <> NULLORBLANK) AND ([CTR126] <> SET("C","M","R"))  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR126] <> NULLORBLANK) AND ([CTR125] = NULL)  RETURN VALIDATION MESSAGE ENDIF 3. IF ([CTR126] = NULLORBLANK) AND ([CTR125] >0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428067 2. Schematron ID = VR.ATO.CTR.428150 3. Schematron ID = VR.ATO.CTR.428151 | 1. CMN.ATO.CTR.428067 2. CMN.ATO.CTR.428150 3. CMN.ATO.CTR.428151 |
| 4 | bafpo1.02.00:Assets.TradeandReceivablesOther.Amount | 1. IF ([CTR129] < [CTR128])  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR128] <> NULL AND [CTR128] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428152 2. Schematron ID = VR.ATO.CTR.429922 | 1. CMN.ATO.CTR.428152 2. CMN.ATO.GEN.400011 |
| 5 | bafpo1.02.00:Assets.CurrentTotal.Amount | 1. IF ([CTR130]<[CTR129])  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR129] <> NULL AND [CTR129] <> MONETARY(U,12,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428153 2. Schematron ID = VR.ATO.CTR.429851 | 1. CMN.ATO.CTR.428153 2. CMN.ATO.GEN.400011 |
| 6 | bafpo1.02.00:Assets.Total.Amount | 1. IF [CTR130] <> NULL AND [CTR130] <> MONETARY(U,12,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429923 | 1. CMN.ATO.GEN.400011 |
| 7 | bafpo1.02.00:Liabilities.NonCurrentTradeAndOtherPayables.Amount | 1. IF ([CTR131] <> NULL) AND ([CTR132] < [CTR131])  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR131] <> NULL AND [CTR131] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428155 2. Schematron ID = VR.ATO.CTR.429924 | 1. CMN.ATO.CTR.428155 2. CMN.ATO.GEN.400011 |
| 8 | bafpo1.02.00:Liabilities.CurrentTotal.Amount | 1. IF ([CTR132] <> NULL) AND ([CTR133] < [CTR132])  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR132] <> NULL AND [CTR132] <> MONETARY(U,12,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428156 2. Schematron ID = VR.ATO.CTR.429925 | 1. CMN.ATO.CTR.428156 2. CMN.ATO.GEN.400011 |
| 9 | bafpo1.02.00:Liabilities.Total.Amount | 1. IF [CTR133] <> NULL AND [CTR133] <> MONETARY(U,12,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429926 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.CMPLY** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr3.02.02:Income.Insurance.Taxable.Amount | 1. IF [CTR49] <> SET("63100","62400") AND ([CTR179] <> NULL OR [CTR180] <> NULL OR [CTR181] <> NULL OR [CTR182] <> NULL OR [CTR183] <> NULL)  RETURN VALIDATION MESSAGE END IF 2. IF [CTR49] = "63100" AND ([CTR179] = NULL OR [CTR180] = NULL OR [CTR181] = NULL OR [CTR182] = NULL OR [CTR183] = NULL)  RETURN VALIDATION MESSAGE END IF 3. IF [CTR179] <> NULL AND [CTR179] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428086 2. Schematron ID = VR.ATO.CTR.428091 3. Schematron ID = VR.ATO.CTR.429962 | 1. CMN.ATO.CTR.428086 2. CMN.ATO.CTR.428091 3. CMN.ATO.GEN.400011 |
| 2 | bafpr1.02.00:Income.CapitalGainsNet.Amount | 1. IF [CTR180] <> NULL AND [CTR180] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429963 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.GeneralPool** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr3.02.11:Expense.DepreciatingAssets.SmallBusinessEntity.Amount | 1. IF (bafpr3.xx.xx:Expense.DepreciatingAssets.SmallBusinessEntity.Amount <> NULL) AND (bafpr3.xx.xx:Expense.DepreciatingAssets.SmallBusinessEntity.Amount <> MONETARY(U,11,0))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438018 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.InterimRules** | | | | |
| --- | --- | --- | --- | --- |
| **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.CTR.430035 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.JAUS** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr2.02.00:Expense.Operating.Lease.Amount | 1. IF [CTR77] <> NULL AND [CTR77] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429879 | 1. CMN.ATO.GEN.400011 |
| 2 | bafpr2.02.02:Expense.Operating.Interest.Amount | 1. IF [CTR80] <> NULL AND [CTR80] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429882 | 1. CMN.ATO.GEN.400011 |
| 3 | bafpr2.02.00:Expense.Operating.RoyaltiesTotal.Amount | 1. IF [CTR82] <> NULL AND [CTR82] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429884 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.JFOREIGN** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr2.02.00:Expense.Operating.Lease.Amount | 1. (([CTR78] = NULL OR [CTR78] = 0) AND ([CTR79] = NULL OR [CTR79] = 0)) AND ([IDS31] > 0)   RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR78] <> NULL AND [CTR78] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428409 2. Schematron ID = VR.ATO.CTR.429880 | 1. CMN.ATO.CTR.428409 2. CMN.ATO.GEN.400011 |
| 2 | bafpr2.02.02:Expense.Operating.Interest.Amount | 1 IF ([CTR80] = NULL OR [CTR80] = 0 ) AND ([CTR81] = NULL OR [CTR81] = 0 ) AND (COUNT(SCHEDULE = "IDS") = 1) AND ([IDS207] > 0)  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR81] <> NULL AND [CTR81] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR81] > 0 AND (COUNT(SCHEDULE = "IDS") = 0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428420 3. Schematron ID = VR.ATO.CTR.429883 4. Schematron ID = VR.ATO.CTR.430014 | 1. CMN.ATO.CTR.430046 2. CMN.ATO.GEN.400011 3 CMN.ATO.CTR.430014 |
| 3 | bafpr2.02.00:Expense.Operating.RoyaltiesTotal.Amount | 1. IF ([CTR83] > 0) AND ([CTR83] < [IDS22])  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR83] <> NULL AND [CTR83] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF 3. IF [CTR83] > 0 AND (COUNT(SCHEDULE = "IDS") = 0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428408 2. Schematron ID = VR.ATO.CTR.429885 3. Schematron ID = VR.ATO.CTR.430015 | 1. CMN.ATO.CTR.428408 2. CMN.ATO.GEN.400011 3. CMN.ATO.CTR.430015 |

| **Context - RP.LowCost** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr3.02.11:Expense.DepreciatingAssets.SmallBusinessEntity.Amount | 1. IF (bafpr3.xx.xx:Expense.DepreciatingAssets.SmallBusinessEntity.Amount <> NULL) AND (bafpr3.xx.xx:Expense.DepreciatingAssets.SmallBusinessEntity.Amount <> MONETARY(U,11,0))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.438018 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.MiddleYear** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.13:Income.ExemptNet.Amount | 1. IF [CTR355] <> NULL AND [CTR355] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.430037 | 1. CMN.ATO.GEN.400011 |
| 2 | rvctc1.02.00:IncomeTax.Liability.Amount | 1. IF [CTR344] <> NULL AND [CTR344] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.430038 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.Opening(Instant)** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpo7.02.04:Assets.Inventories.Total.Amount | 1. IF [CTR123] <> NULL AND [CTR123] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429919 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.ORD** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.00:Income.CapitalGainsNet.Amount | 1. IF [CTR181] <> NULL AND [CTR181] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429964 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.PreRules** | | | | |
| --- | --- | --- | --- | --- |
| **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.CTR.430035 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.ProspectiveRules** | | | | |
| --- | --- | --- | --- | --- |
| **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.CTR.430035 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.TOFA** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | bafpr1.02.04:Income.Total.Amount | 1. IF ([CTR252] > 0 OR [CTR254] > 0 OR [CTR255] > 0 OR [CTR256] > 0) AND [CTR310] = NULL AND [CTR311] = NULL AND [CTR260] = NULL AND [CTR290] = NULL  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR252] <> NULL AND [CTR252] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428330 2. Schematron ID = VR.ATO.CTR.429995 | 1. CMN.ATO.CTR.428333 2. CMN.ATO.GEN.400011 |
| 2 | bafpr1.02.00:Expense.Total.Amount | 1. IF [CTR254] <> NULL AND [CTR254] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429996 | 1. CMN.ATO.GEN.400011 |
| 3 | bafpr1.02.04:Income.OtherTotal.Amount | 1. IF [CTR255] <> NULL AND [CTR255] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429997 | 1. CMN.ATO.GEN.400011 |
| 4 | bafpr1.02.04:Expense.DeductibleOther.Amount | 1. IF [CTR256] <> NULL AND [CTR256] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429998 | 1. CMN.ATO.GEN.400011 |
| 5 | bafpr1.02.04:Income.GainsTotal.Amount | 1. IF [CTR310] <> NULL AND [CTR310] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429845 | 1. CMN.ATO.GEN.400011 |
| 6 | bafpr1.02.04:Expense.LossesTotal.Amount | 1. IF [CTR311] <> NULL AND [CTR311] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429846 | 1. CMN.ATO.GEN.400011 |
| 7 | bafpr1.02.05:Income.BalancingAdjustmentTotal.Amount | 1. IF [CTR260] <> NULL AND [CTR260] <> MONETARY(S,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429999 | 1. CMN.ATO.GEN.400011 |
| 8 | bafpr1.02.02:Income.FinancialArrangementsUnrealisedGains.Amount | 1. IF [CTR290] <> NULL AND [CTR290] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429850 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.Y0** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | gfagc.02.00:TaxConcession.ImmediateAllowableTaxDeductionLandcareOperationsExpenditureAndDeductionForDeclineInValueOfWaterFacility.Amount | 1. IF [CTR111] <> NULL AND [CTR111] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429908 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.Y0-1** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | pyid.02.00:Identifiers.AustralianRegisteredBodyNumber.Identifier | 1. IF ([CTR13] <> NULLORBLANK) AND ([CTR12] = NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF 2. IF (pyid.xx.xx:Identifiers.AustralianRegisteredBodyNumber.Identifier <> NULLORBLANK) AND (ARBNALGORITHM (pyid.xx.xx:Identifiers.AustralianRegisteredBodyNumber.Identifier) = FALSE)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428020 2. Schematron ID = VR.ATO.GEN.410105 | 1. CMN.ATO.CTR.428020 2. CMN.ATO.GEN.410105 |
| 2 | pyid.02.00:Identifiers.AustralianCompanyNumber.Identifier | 1. IF ([CTR14] <> NULLORBLANK) AND ([CTR12] = NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF 2. IF ([CTR14] <> NULLORBLANK) AND ([CTR13] <> NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF 3. IF (pyid.xx.xx:Identifiers.AustralianCompanyNumber.Identifier <> NULLORBLANK) AND (ACNALGORITHM(pyid.xx.xx:Identifiers.AustralianCompanyNumber.Identifier) = FALSE)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.428018 2. Schematron ID = VR.ATO.CTR.428021 3. Schematron ID = VR.ATO.GEN.428021 | 1. CMN.ATO.CTR.428018 2. CMN.ATO.CTR.428021 3. CMN.ATO.GEN.428021 |
| 3 | gfati.02.01:TaxOffsetClaim.FrankingDeficit.Amount | 1. IF [CTR202] <> NULL AND [CTR202] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.429978 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.Y0Plus1** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | gfagc.02.04:TaxConcession.ResearchAndDevelopment.TaxOffsetNonRefundable.Amount | 1. IF (gfagc.xx.xx:TaxConcession.ResearchAndDevelopment.TaxOffsetNonRefundable.Amount <> NULL) AND (gfagc.xx.xx:TaxConcession.ResearchAndDevelopment.TaxOffsetNonRefundable.Amount <> MONETARY(U,13,2))  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR302] <> NULL AND [CTR302] <> ([CTR328] + [CTR353] - [CTR300])  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.430026 2. Schematron ID = VR.ATO.CTR.430027 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.CTR.430027 |

| **Context - RP.YMiddle** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | rvctc3.02.00:Tax.Losses.Total.Amount | 1. IF [CTR342] <> NULL AND [CTR342] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE ENDIF 2. IF [CTR120] < 0 AND [CTR342] > ABSVALUE([CTR120])  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.430036 2. Schematron ID = VR.ATO.CTR.430045 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.CTR.430045 |

| **Context - RP.YPrevious** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | gfagc.02.04:TaxConcession.ResearchAndDevelopment.TaxOffsetNonRefundable.Amount | 1. IF (gfagc.xx.xx:TaxConcession.ResearchAndDevelopment.TaxOffsetNonRefundable.Amount <> NULL) AND (gfagc.xx.xx:TaxConcession.ResearchAndDevelopment.TaxOffsetNonRefundable.Amount <> MONETARY(U,13,2))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CTR.430026 | 1. CMN.ATO.GEN.400011 |

### CTR.LODGE Response – Message

#### Discoverable Taxonomy Set References

No XBRL instance will be returned.

#### Standard Business Document Header Content

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

| **Attribute Name** | **Instructions/Rules** |
| --- | --- |
| sbdm:Message.Type.Text | 1. Mandatory – Value shall be “ctr.0004.lodge.response” |
| sbdm:Lodgement.Receipt.Identifier | 1. N/A – Will not be provided |
| sbdm:Lodgement.Receipt.Datetime | 1. Optional – Will be provided for successful lodgements |

#### Standard Business Document Body Content

No XBRL instance will be returned.

Appendix A – The Message Content Table Explained

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

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

The message content table uses the following rows and columns:

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

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

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

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

Identifiers.AustralianBusinessNumber.Identifier

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

**Rule Implementation**: This column informs the software developer how the rules specified in the Instructions/Rules column will be provided.

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

There can only be the following options:

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

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

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

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

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

Represented by the regular expression:

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

Initially

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

**Agency** = Jurisdiction specific agency code

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

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

For States = OSR of Offices of State Revenue

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

For SBR = GEN or FAULT

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

Examples are shown below;

SBR.GEN.FAULT.TOOMANYINSTANCES

CMN.ATO.TFN.OK

QLD.OSR.PRL.000001

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

The expectation is that for each rule identified within the message content table to have a corresponding message code. However, depending on the rule implementation, a message code may not be relevant in which case Not Applicable (N/A) should be inserted into the rule’s corresponding message code to make this clear to the software developer. The following table summarises what must be provided in the message code column in relation to the rules implementation choice.

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

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

Appendix B – 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 |
| & | Concatenate. Joins the value of a field to a literal or other field | [TRT1]&"-06-30" Where [TRT1] is 2010, means 2010-06-30 |
| +/- | In numerical calculations, allows for an allowable deviation | <a> <> <b> +/- 1 Means (<a> > <b> + 1) OR (<a> < <b> - 1)  <a> = <b> +/- 1 Means (<a> >= <b> - 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 a reference a specific instance of a set member is being made, the set name without curly braces eg. “ForeignCountry” is used  Example:  FOR EACH ForeignCountry IN SET (RP.{ForeignCountry})  Note: Where a list of explicit context definitions is defined, the notation “SET(RP.x,RP.y,RP.z)” is used. |
| {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’ |
| 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 e.g. 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) | Return the number of occurrences of a schedule that is attached to a parent return.  Usage: COUNT(SCHEDULE = <A>)  Where <A> is a schedule abbreviation e.g. DIS, IEE | IF COUNT(SCHEDULE = "IEE") > 50 Means if the number of occurrence of an IEE schedule in the business document is greater than 50.  COUNT(SCHEDULE = IEE) = 0  Means that there are no IEE schedules attached to the form being validated. |
| DATE(TODAY) | Compares a date against the current date | IF <a> > DATE(TODAY) Means if <a> is a date in the future. |
| DIMENSION | Test against a specific set of metadata for a particular context | IF (RprtPyType.xx.xx:ReportingPartyTypeDimension = “RprtPyType.xx.xx:Intermediary”) Means if the Reporting Party Type context is ‘Intermediary’. |
| DOES NOT CONTAIN | An element has no instance of the stated value or set of values | DOES NOT CONTAIN SET("a-z", "A-Z", "0-9") Means that the field has no instance of an alphabetical character (excepting special characters), nor a numeric character. |
| DOMAIN | A globally defined set of values  EXAMPLE USAGE  <a> = SET(DOMAIN(<B>))  <a> is one of the values defined in <B> | SET (DOMAIN(COUNTRY CODES) Means the complete set of country codes. Each set of domain values is defined in the Standard enumerations section within this document. |
| ENDSWITH | 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, starts with and ends with 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 e.g. 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. |
| Current Financial Year | Current financial year is defined as the financial year between 1st July and 30th June of the current system date, | EXAMPLE 1:  System date – 01/08/2013  Current financial year = 2014 |

Appendix C – Logical Message Structure and Validation rules alias definitions

Validation rule aliases are short identifiers for reporting taxonomy elements in ATO SBR messages, for example ‘CTR12’. 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 ctr.0004 reporting taxonomy are listed below.

The following table contains the logical message structure of the Company Tax Return

| Logical  Seq Num | Alias | Report Label | Definition |
| --- | --- | --- | --- |
| 1 | CTR2 | Year of return | CTR:RP:pyin.02.00:Report.TargetFinancial.Year |
| 2 | CTR8 | Business Entity Tax File Number | CTR:RP:entity.identifier.tfn |
| 3 | CTR298 | Amendment Indicator | CTR:RP:pyin.02.07:Report.Amendment.Indicator |
| 4 | CTR306 | Amendment type code | CTR:RP:pyin.02.08:Report.AmendmentType.Code |
| 5 | CTR305 | Amendment sequence number | CTR:RP:pyin.02.08:Report.AmendmentSequence.Number |
| 6 | CTR307 | Amendment Reason | CTR:RP:pyin.02.08:Report.AmendmentReason.Text |
| 7 |  | OrganisationName2 | tuple |
| 7.1 | CTR228 | Business Entity Current name - Type code | CTR:RP:pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MN" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) |
| 7.2 | CTR285 | Business Entity Current name - Currency code | CTR:RP:pyde.02.00:OrganisationNameDetails.Currency.Code WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MN" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) |
| 7.3 | CTR9 | Business Entity Current name | CTR:RP:pyde.02.00:OrganisationNameDetails.OrganisationalName.Text WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MN" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) |
| 8 | CTR10 | In Liquidation Indicator | CTR:RP:pyde.02.00:OrganisationDetails.OrganisationActivityStatus.Code |
| 9 | CTR11 | Australian Business Number of Business Entity | CTR:RP:pyid.02.00:Identifiers.AustralianBusinessNumber.Identifier |
| 10 |  | OrganisationName2 | tuple |
| 10.1 | CTR229 | Business Entity Previous name - Type code | CTR:RP:pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MN" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "P") IN TUPLE(orgname2.02.00:OrganisationNameDetails) |
| 10.2 | CTR286 | Business Entity Previous name - Currency code | CTR:RP:pyde.02.00:OrganisationNameDetails.Currency.Code WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MN" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "P") IN TUPLE(orgname2.02.00:OrganisationNameDetails) |
| 10.3 | CTR12 | Business Entity Previous name | CTR:RP:pyde.02.00:OrganisationNameDetails.OrganisationalName.Text WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MN" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "P") IN TUPLE(orgname2.02.00:OrganisationNameDetails) |
| 11 | CTR13 | Previous Australian Registered Body Number (ARBN) of Business Entity | CTR:RP.Y0-1:pyid.02.00:Identifiers.AustralianRegisteredBodyNumber.Identifier |
| 12 | CTR14 | Previous Australian Company Number (ACN) of Business Entity | CTR:RP.Y0-1:pyid.02.00:Identifiers.AustralianCompanyNumber.Identifier |
| 13 |  | AddressDetails2 | tuple |
| 13.1 | CTR22 | Business Entity Current postal address - Overseas address indicator | CTR:RP:pyde.02.00:AddressDetails.OverseasAddress.Indicator WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| 13.2 | CTR267 | Business Entity Current postal address - Usage code | CTR:RP:pyde.02.01:AddressDetails.Usage.Code WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| 13.3 | CTR268 | Business Entity Current postal address - Currency code | CTR:RP:pyde.02.00:AddressDetails.Currency.Code WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| 13.4 | CTR15 | Business Entity Current postal address - Line 1 | CTR:RP:pyde.02.00:AddressDetails.Line1.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| 13.5 | CTR16 | Business Entity Current postal address - Line 2 | CTR:RP:pyde.02.00:AddressDetails.Line2.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| 13.6 | CTR17 | Business Entity Current postal address - Line 3 | CTR:RP:pyde.02.00:AddressDetails.Line3.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| 13.7 | CTR18 | Business Entity Current postal address - Line 4 | CTR:RP:pyde.02.00:AddressDetails.Line4.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| 13.8 | CTR19 | Business Entity Current postal address - Suburb, Town or City | CTR:RP:pyde.02.00:AddressDetails.LocalityName.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| 13.9 | CTR21 | Business Entity Current postal address - Postcode | CTR:RP:pyde.02.00:AddressDetails.Postcode.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| 13.10 | CTR20 | Business Entity Current postal address - State or Territory | CTR:RP:pyde.02.00:AddressDetails.StateOrTerritory.Code WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| 13.11 | CTR264 | Business Entity Current postal address - Country name | CTR:RP:pyde.02.08:AddressDetails.CountryName.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| 13.12 | CTR23 | Business Entity Current postal address - Country code | CTR:RP:pyde.02.08:AddressDetails.Country.Code WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| 14 |  | AddressDetails2 | tuple |
| 14.1 | CTR31 | Business Entity Postal address on previous return - Overseas address indicator | CTR:RP:pyde.02.00:AddressDetails.OverseasAddress.Indicator WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "P") IN TUPLE(address2.02.02:AddressDetails) |
| 14.2 | CTR273 | Business Entity Postal address on previous return - Usage code | CTR:RP:pyde.02.01:AddressDetails.Usage.Code WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "P") IN TUPLE(address2.02.02:AddressDetails) |
| 14.3 | CTR270 | Business Entity Postal address on previous return - Currency code | CTR:RP:pyde.02.00:AddressDetails.Currency.Code WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "P") IN TUPLE(address2.02.02:AddressDetails) |
| 14.4 | CTR24 | Business Entity Postal address on previous return - Line 1 | CTR:RP:pyde.02.00:AddressDetails.Line1.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "P") IN TUPLE(address2.02.02:AddressDetails) |
| 14.5 | CTR25 | Business Entity Postal address on previous return - Line 2 | CTR:RP:pyde.02.00:AddressDetails.Line2.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "P") IN TUPLE(address2.02.02:AddressDetails) |
| 14.6 | CTR26 | Business Entity Postal address on previous return - Line 3 | CTR:RP:pyde.02.00:AddressDetails.Line3.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "P") IN TUPLE(address2.02.02:AddressDetails) |
| 14.7 | CTR27 | Business Entity Postal address on previous return - Line 4 | CTR:RP:pyde.02.00:AddressDetails.Line4.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "P") IN TUPLE(address2.02.02:AddressDetails) |
| 14.8 | CTR28 | Business Entity Postal address on previous return - Suburb, Town or city | CTR:RP:pyde.02.00:AddressDetails.LocalityName.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "P") IN TUPLE(address2.02.02:AddressDetails) |
| 14.9 | CTR30 | Business Entity Postal address on previous return - Postcode | CTR:RP:pyde.02.00:AddressDetails.Postcode.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "P") IN TUPLE(address2.02.02:AddressDetails) |
| 14.10 | CTR29 | Business Entity Postal address on previous return - State or Territory | CTR:RP:pyde.02.00:AddressDetails.StateOrTerritory.Code WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "P") IN TUPLE(address2.02.02:AddressDetails) |
| 14.11 | CTR265 | Business Entity Postal address on previous return - Country name | CTR:RP:pyde.02.08:AddressDetails.CountryName.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "P") IN TUPLE(address2.02.02:AddressDetails) |
| 14.12 | CTR32 | Business Entity Postal address on previous return - Country code | CTR:RP:pyde.02.08:AddressDetails.Country.Code WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "P") IN TUPLE(address2.02.02:AddressDetails) |
| 15 |  | AddressDetails2 | tuple |
| 15.1 | CTR40 | Business Entity address of main business - Overseas address indicator | CTR:RP:pyde.02.00:AddressDetails.OverseasAddress.Indicator WHERE (pyde.02.01:AddressDetails.Usage.Code = "BUS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| 15.2 | CTR269 | Business Entity address of main business - Usage code | CTR:RP:pyde.02.01:AddressDetails.Usage.Code WHERE (pyde.02.01:AddressDetails.Usage.Code = "BUS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| 15.3 | CTR283 | Business Entity address of main business - Currency code | CTR:RP:pyde.02.00:AddressDetails.Currency.Code WHERE (pyde.02.01:AddressDetails.Usage.Code = "BUS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| 15.4 | CTR33 | Business Entity address of main business - Line 1 | CTR:RP:pyde.02.00:AddressDetails.Line1.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "BUS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| 15.5 | CTR34 | Business Entity address of main business - Line 2 | CTR:RP:pyde.02.00:AddressDetails.Line2.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "BUS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| 15.6 | CTR35 | Business Entity address of main business - Line 3 | CTR:RP:pyde.02.00:AddressDetails.Line3.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "BUS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| 15.7 | CTR36 | Business Entity address of main business - Line 4 | CTR:RP:pyde.02.00:AddressDetails.Line4.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "BUS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| 15.8 | CTR37 | Business Entity address of main business - Suburb, Town or city | CTR:RP:pyde.02.00:AddressDetails.LocalityName.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "BUS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| 15.9 | CTR39 | Business Entity address of main business - Postcode | CTR:RP:pyde.02.00:AddressDetails.Postcode.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "BUS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| 15.10 | CTR38 | Business Entity address of main business - State or Territory | CTR:RP:pyde.02.00:AddressDetails.StateOrTerritory.Code WHERE (pyde.02.01:AddressDetails.Usage.Code = "BUS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| 15.11 | CTR266 | Business Entity address of main business - Country name | CTR:RP:pyde.02.08:AddressDetails.CountryName.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "BUS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| 15.12 | CTR41 | Business Entity address of main business - Country code | CTR:RP:pyde.02.08:AddressDetails.Country.Code WHERE (pyde.02.01:AddressDetails.Usage.Code = "BUS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| 16 | CTR42 | Business Entity Final tax return indicator | CTR:RP:pyin.02.00:Lodgment.FinalReturn.Indicator |
| 17 |  | BankDetails | tuple |
| 17.1 | CTR293 | Bank State Branch number | CTR:RP:pyid.02.00:FinancialInstitutionAccount.BankStateBranch.Number IN TUPLE(fininstacc1.02.00:FinancialInstitutionAccount) |
| 17.2 | CTR294 | Account number | CTR:RP:pyid.02.00:FinancialInstitutionAccount.FinancialInstitutionAccount.Number IN TUPLE(fininstacc1.02.00:FinancialInstitutionAccount) |
| 17.3 | CTR295 | Account name (not showing account type eg. savings) | CTR:RP:pyid.02.00:FinancialInstitutionAccount.FinancialInstitutionAccountName.Text IN TUPLE(fininstacc1.02.00:FinancialInstitutionAccount) |
| 17.4 | CTR296 | Financial Institution branch name | CTR:RP:pyid.02.00:FinancialInstitutionAccount.FinancialInstitutionBranchName.Text IN TUPLE(fininstacc1.02.00:FinancialInstitutionAccount) |
| 17.5 | CTR297 | Financial Institution name | CTR:RP:pyid.02.00:FinancialInstitutionAccount.FinancialInstitutionName.Text IN TUPLE(fininstacc1.02.00:FinancialInstitutionAccount) |
| 18 |  | UltimateHoldingCompany | tuple |
| 18.1 |  | OrgName2Details | tuple |
| 18.1.1 | CTR271 | Ultimate holding company name - Type code | CTR:RP:pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MN" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) IN TUPLE(ctr.0004.lodge.req.02.00:UltimateHoldingCompany) |
| 18.1.2 | CTR287 | Ultimate holding company name - Currency code | CTR:RP:pyde.02.00:OrganisationNameDetails.Currency.Code WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MN" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) IN TUPLE(ctr.0004.lodge.req.02.00:UltimateHoldingCompany) |
| 18.1.3 | CTR43 | Ultimate holding company name | CTR:RP:pyde.02.00:OrganisationNameDetails.OrganisationalName.Text WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MN" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) IN TUPLE(ctr.0004.lodge.req.02.00:UltimateHoldingCompany) |
| 18.2 | CTR44 | Ultimate holding company ABN | CTR:RP:pyid.02.00:Identifiers.AustralianBusinessNumber.Identifier IN TUPLE(ctr.0004.lodge.req.02.00:UltimateHoldingCompany) |
| 18.3 | CTR45 | Ultimate holding company Country code | CTR:RP:pyde.02.08:Residency.TaxPurposesCountry.Code IN TUPLE(ctr.0004.lodge.req.02.00:UltimateHoldingCompany) |
| 19 |  | ImmediateHoldingCompany | tuple |
| 19.1 |  | Org2NameDetails | tuple |
| 19.1.1 | CTR272 | Immediate holding company name - Type code | CTR:RP:pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MN" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) IN TUPLE(ctr.0004.lodge.req.02.00:ImmediateHoldingCompany) |
| 19.1.2 | CTR288 | Immediate holding company name - Currency code | CTR:RP:pyde.02.00:OrganisationNameDetails.Currency.Code WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MN" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) IN TUPLE(ctr.0004.lodge.req.02.00:ImmediateHoldingCompany) |
| 19.1.3 | CTR46 | Immediate holding company name | CTR:RP:pyde.02.00:OrganisationNameDetails.OrganisationalName.Text WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MN" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) IN TUPLE(ctr.0004.lodge.req.02.00:ImmediateHoldingCompany) |
| 19.2 | CTR47 | Immediate holding company ABN | CTR:RP:pyid.02.00:Identifiers.AustralianBusinessNumber.Identifier IN TUPLE(ctr.0004.lodge.req.02.00:ImmediateHoldingCompany) |
| 20 | CTR48 | Business Entity Description of main business or professional activity | CTR:RP:pyde.02.05:OrganisationDetails.MainIncomeActivity.Description |
| 21 | CTR49 | Business Entity Industry code | CTR:RP:pyde.02.03:OrganisationDetails.OrganisationIndustry2006Extended.Code |
| 22 | CTR50 | Percentage of foreign shareholding | CTR:RP:bafpo2.02.00:Equity.ContributedEquity.NonAustralianShareholding.Percent |
| 23 | CTR51 | Status of Company - Residency | CTR:RP:pyde.02.10:Residency.TaxPurposesOrganisationStatus.Code |
| 24 | CTR52 | Status of Company - Company type | CTR:RP:pyde.02.03:OrganisationDetails.OrganisationType.Code |
| 25 | CTR53 | Status of Company - Consolidated group status | CTR:RP:pyde.02.03:OrganisationDetails.TaxConsolidationStatus.Code |
| 26 | CTR54 | Status of Company - Business status | CTR:RP:pyde.02.11:OrganisationDetails.ActivityEvent.Code |
| 27 | CTR55 | Interposed Entity Election Status - Specified Income Year | CTR:RP:rvctc3.02.00:Elections.InterposedEntityElectionStatus.Year |
| 28 | CTR56 | Interposed Entity Election Revocation Code | CTR:RP:rvctc3.02.02:Elections.InterposedEntityElectionOrRevocation.Code |
| 29 | CTR253 | Did you make a gain, loss or balancing adjustment from a financial arrangement subject to the TOFA rules? | CTR:RP:rvctc1.02.01:IncomeTax.FinancialArrangementRelatedGainLossOrBalancingAdjustmentsSubjectToTOFARules.Indicator |
| 30 | CTR57 | Gross payments subject to foreign resident withholding | CTR:RP:lrla.02.00:Remuneration.PaymentToForeignResidentGross.Amount |
| 31 | CTR58 | Gross payment where ABN not quoted | CTR:RP:lrla.02.00:Remuneration.ABNNotQuotedPaymentGross.Amount |
| 32 | CTR59 | Other sales of goods and services | CTR:RP:bafpr2.02.02:Income.SaleOfGoodsAndServices.Other.Amount |
| 33 | CTR60 | Gross distribution from partnerships | CTR:RP:bafpr1.02.02:Income.PartnershipDistributionGross.Amount |
| 34 |  | TrustDistributionIncome | tuple |
| 34.1 | CTR61 | Gross distribution from trusts | CTR:RP:bafpr1.02.02:Income.TrustDistributionGross.Amount IN TUPLE(ctr.0004.lodge.req.02.00:TrustDistributionIncome) |
| 34.2 | CTR62 | Gross distribution from trusts action code | CTR:RP:pyde.02.03:OrganisationDetails.OrganisationType.Code IN TUPLE(ctr.0004.lodge.req.02.00:TrustDistributionIncome) |
| 35 | CTR63 | Forestry managed investment scheme income | CTR:RP:bafpr1.02.02:Income.ForestryManagedInvestmentScheme.Amount |
| 36 | CTR64 | Gross interest | CTR:RP:bafpr2.02.02:Income.Interest.Gross.Amount |
| 37 | CTR65 | Gross rent and other leasing and hiring income | CTR:RP:bafpr1.02.02:Income.RentLeasingHiringGross.Amount |
| 38 | CTR66 | Total dividends | CTR:RP:bafpr1.02.05:Income.DividendsTotal.Amount |
| 39 | CTR67 | Fringe benefit employee contributions | CTR:RP:lrla.02.00:Remuneration.FringeBenefits.EmployeeContribution.Amount |
| 40 | CTR68 | Assessable government industry payments | CTR:RP:gfagg.02.00:GovernmentFunding.GovernmentIndustryPaymentsAssessable.Amount |
| 41 | CTR69 | Assessable government industry payments action code | CTR:RP:gfagg.02.00:GovernmentFunding.GovernmentIndustryPaymentsIncludesFuel.Indicator |
| 42 | CTR70 | Unrealised gains on revaluation of assets to fair value | CTR:RP:bafpr1.02.02:Income.AssetRevaluationsUnrealisedGains.Amount |
| 43 | CTR252 | Income from financial arrangements (TOFA) | CTR:RP.TOFA:bafpr1.02.04:Income.Total.Amount |
| 44 | CTR71 | Other gross income | CTR:RP:bafpr1.02.02:Income.OtherGross.Amount |
| 45 | CTR72 | Foreign resident withholding expenses | CTR:RP:bafpr1.02.02:Expense.ForeignResidentWithholding.Amount |
| 46 | CTR73 | Cost of sales | CTR:RP:bafpr2.02.00:Expense.Operating.CostOfSales.Amount |
| 47 | CTR74 | Contractor, sub-contractor & commission expenses | CTR:RP:lrla.02.05:Remuneration.WagesAndSalaries.ContractorandConsultantPayments.Amount |
| 48 | CTR75 | Superannuation expenses | CTR:RP:emsup.02.02:SuperannuationContribution.EmployerContributions.Amount |
| 49 | CTR76 | Bad debts | CTR:RP:bafpr2.02.00:Expense.Operating.BadDebts.Amount |
| 50 | CTR77 | Lease expenses within Australia | CTR:RP.JAUS:bafpr2.02.00:Expense.Operating.Lease.Amount |
| 51 | CTR78 | Lease expenses overseas | CTR:RP.JFOREIGN:bafpr2.02.00:Expense.Operating.Lease.Amount |
| 52 | CTR79 | Rent expenses | CTR:RP:bafpr2.02.00:Expense.Operating.Rent.Amount |
| 53 | CTR80 | Interest expenses within Australia | CTR:RP.JAUS:bafpr2.02.02:Expense.Operating.Interest.Amount |
| 54 | CTR81 | Interest expenses overseas | CTR:RP.JFOREIGN:bafpr2.02.02:Expense.Operating.Interest.Amount |
| 55 | CTR82 | Royalty expenses within Australia | CTR:RP.JAUS:bafpr2.02.00:Expense.Operating.RoyaltiesTotal.Amount |
| 56 | CTR83 | Royalty expenses overseas | CTR:RP.JFOREIGN:bafpr2.02.00:Expense.Operating.RoyaltiesTotal.Amount |
| 57 | CTR84 | Depreciation expenses | CTR:RP:bafpr1.02.04:Expense.DepreciationandAmortisation.Amount |
| 58 | CTR85 | Motor vehicle expenses | CTR:RP:bafpr2.02.00:Expense.Operating.MotorVehicle.Amount |
| 59 | CTR86 | Repairs and maintenance | CTR:RP:bafpr2.02.00:Expense.Operating.RepairsAndMaintenance.Amount |
| 60 | CTR87 | Unrealised losses on revaluation of assets to fair value | CTR:RP:bafpr1.02.02:Expense.AssetRevaluationsUnrealisedLosses.Amount |
| 61 | CTR254 | TOFA Expenses from financial arrangements | CTR:RP.TOFA:bafpr1.02.00:Expense.Total.Amount |
| 62 | CTR88 | All other expenses | CTR:RP:bafpr1.02.00:Expense.Other.Amount |
| 63 | CTR89 | Did you have a CGT event during the year? | CTR:RP:rvctc3.02.00:CapitalGainsTax.Event.Indicator |
| 64 | CTR329 | Have you applied an exemption or rollover? | CTR:RP:rvctc3.02.11:CapitalGainsTax.ExemptionOrRolloverApplied.Indicator |
| 65 | CTR330 | Exemption or rollover code | CTR:RP:rvctc3.02.11:CapitalGainsTax.ExemptionOrRolloverApplied.Code |
| 66 | CTR91 | Net capital gain | CTR:RP:bafpr1.02.00:Income.CapitalGainsNet.Amount |
| 67 | CTR92 | Non deductible exempt income expenditure | CTR:RP:bafpr1.02.12:Expense.NonDeductibleExemptIncome.Amount |
| 68 | CTR93 | Franking credits | CTR:RP:rvctc2.02.00:IncomeTax.FrankingCredits.ReceivedFromAustralianCompanies.Amount |
| 69 | CTR94 | Australian franking credits from a New Zealand company | CTR:RP:rvctc2.02.00:IncomeTax.FrankingCredits.ReceivedFromNewZealandCompanies.Amount |
| 70 | CTR255 | TOFA income from financial arrangements not included in element "Income from financial arrangements" | CTR:RP.TOFA:bafpr1.02.04:Income.OtherTotal.Amount |
| 71 | CTR95 | Other assessable income | CTR:RP:bafpr1.02.02:Income.AssessableOther.Amount |
| 72 | CTR96 | Non deductible expenses | CTR:RP:bafpr1.02.02:Expense.NonDeductible.Amount |
| 73 | CTR97 | Accounting expenditure in item 6 subject to R&D tax incentive | CTR:RP:gfagc.02.05:TaxConcession.ResearchAndDevelopment.WriteBackOfAccountingExpenditure.Amount |
| 74 | CTR98 | Section 46fa deduction for flow-on dividends | CTR:RP:bafpr1.02.02:Expense.FlowOnDividendDeduction.Amount |
| 75 | CTR99 | Deduction for decline in value of depreciating assets | CTR:RP:bafpr1.02.15:Expense.DepreciationAllowableDeduction.Amount |
| 76 | CTR100 | Forestry managed investment scheme deduction | CTR:RP:bafpr1.02.02:Expense.ForestryManagedInvestmentSchemeDeduction.Amount |
| 77 | CTR101 | Immediate deduction for capital expenditure | CTR:RP:bafpr1.02.02:Expense.CapitalExpenditureImmediateDeduction.Amount |
| 78 | CTR102 | Deduction for project pool | CTR:RP:bafpr1.02.02:Expense.ProjectPoolAllowableDeduction.Amount |
| 79 | CTR103 | Capital works deductions | CTR:RP:bafpr1.02.02:Expense.CapitalWorksDeduction.Amount |
| 80 | CTR104 | Section 40-880 deduction | CTR:RP:bafpr1.02.02:Expense.CapitalExpenditureSpecifiedAllowableDeduction.Amount |
| 81 | CTR111 | Landcare operations and deduction for decline in value of water facility | CTR:RP.Y0:gfagc.02.00:TaxConcession.ImmediateAllowableTaxDeductionLandcareOperationsExpenditureAndDeductionForDeclineInValueOfWaterFacility.Amount |
| 82 | CTR112 | Deduction for environmental protection expenses | CTR:RP:bafpr1.02.02:Expense.EnvironmentalProtectionDeduction.Amount |
| 83 | CTR113 | Offshore banking unit adjustment | CTR:RP:gfagc.02.00:TaxConcession.OffshoreBankingUnitAdjustment.Amount |
| 84 | CTR114 | Exempt income | CTR:RP:bafpr1.02.02:Income.Exempt.Amount |
| 85 | CTR115 | Other income not included in assessable income | CTR:RP:bafpr1.02.02:Income.NotincludedInAssessableOther.Amount |
| 86 | CTR256 | TOFA deductions from financial arrangements not included in element "Expenses from financial arrangements" | CTR:RP.TOFA:bafpr1.02.04:Expense.DeductibleOther.Amount |
| 87 | CTR116 | Other deductible expenses | CTR:RP:bafpr1.02.04:Expense.DeductibleOther.Amount |
| 88 | CTR117 | Tax losses deducted | CTR:RP:rvctc2.02.00:IncomeTax.Deduction.TaxLossesDeducted.Amount |
| 89 | CTR118 | Tax losses transferred in (from or to: a foreign bank branch or a PE of a foreign financial entity) | CTR:RP:rvctc1.02.00:IncomeTax.TaxLossesTransferredIn.Amount |
| 90 | CTR120 | Taxable income or loss | CTR:RP:bafpr1.02.02:Income.Taxable.Amount |
| 91 | CTR121 | Functional Currency Translation Rate | CTR:RP.Closing(Instant):bafot.02.12:Miscellaneous.CurrencyTranslation.Rate |
| 92 | CTR244 | Functional currency chosen | CTR:RP:bafot.02.14:Miscellaneous.FunctionalCurrency.Code |
| 93 | CTR123 | Opening stock | CTR:RP.Opening(Instant):bafpo7.02.04:Assets.Inventories.Total.Amount |
| 94 | CTR124 | Purchases and other costs | CTR:RP:bafpr2.02.02:Expense.Purchases.AndOtherCosts.Amount |
| 95 | CTR125 | Closing stock | CTR:RP.Closing(Instant):bafpo7.02.04:Assets.Inventories.Total.Amount |
| 96 | CTR126 | Closing stock action code | CTR:RP.Closing(Instant):bafpo7.02.02:Assets.Inventories.ValuationMethod.Code |
| 97 | CTR127 | Trading stock election | CTR:RP:rvctc3.02.02:Elections.TradingStock.Indicator |
| 98 | CTR128 | Trade debtors | CTR:RP.Closing(Instant):bafpo1.02.00:Assets.TradeandReceivablesOther.Amount |
| 99 | CTR129 | All current assets | CTR:RP.Closing(Instant):bafpo1.02.00:Assets.CurrentTotal.Amount |
| 100 | CTR130 | Total assets | CTR:RP.Closing(Instant):bafpo1.02.00:Assets.Total.Amount |
| 101 | CTR131 | Trade creditors | CTR:RP.Closing(Instant):bafpo1.02.00:Liabilities.NonCurrentTradeAndOtherPayables.Amount |
| 102 | CTR132 | All current liabilities | CTR:RP.Closing(Instant):bafpo1.02.00:Liabilities.CurrentTotal.Amount |
| 103 | CTR133 | Total liabilities | CTR:RP.Closing(Instant):bafpo1.02.00:Liabilities.Total.Amount |
| 104 | CTR134 | Total debt | CTR:RP:bafpo1.02.02:Liabilities.DebtTotal.Amount |
| 105 | CTR135 | Commercial debt forgiveness | CTR:RP:bafpo1.02.02:Liabilities.CommercialDebtForgiveness.Amount |
| 106 | CTR137 | Franked dividends paid | CTR:RP:bafpo2.02.02:Equity.Dividends.FrankedPaid.Amount |
| 107 | CTR138 | Unfranked dividends paid | CTR:RP:bafpo2.02.02:Equity.Dividends.UnfrankedPaid.Amount |
| 108 | CTR139 | Franking account balance | CTR:RP:bafpo2.02.02:Equity.Dividends.FrankingAccountBalance.Amount |
| 109 | CTR142 | Excess franking offsets | CTR:RP:rvctc2.02.01:IncomeTax.FrankingCredits.ExcessFrankingOffsets.Amount |
| 110 | CTR145 | Loans to shareholders and their associates | CTR:RP:bafpo5.02.01:Assets.LoansAndReceivables.RelatedParties.Amount |
| 111 | CTR146 | Loans to shareholders action code | CTR:RP:bafpo1.02.02:Assets.LoansAndReceivablesAction.Code |
| 112 | CTR151 | Total salary and wage expenses | CTR:RP:lrla.02.05:Remuneration.WagesAndSalaries.Total.Amount |
| 113 | CTR152 | Total salary and wage expenses action code | CTR:RP:lrla.02.05:Remuneration.WagesAndSalariesAction.Code |
| 114 | CTR153 | Payments to associated persons | CTR:RP:lrla.02.00:Remuneration.PaymentToRelatedPartiesGross.Amount |
| 115 | CTR318 | Gross foreign income | CTR:RP:rvctc4.02.04:InternationalDealings.ForeignIncomeGross.Amount |
| 116 | CTR154 | Net foreign income | CTR:RP:bafpr3.02.02:Income.InternationalDealings.Net.Amount |
| 117 | CTR156 | Attributed foreign income - Listed country | CTR:RP.CFCLC:bafpr3.02.02:Income.InternationalDealings.Attributed.Amount |
| 118 | CTR157 | Attributed foreign income - Section 404 country | CTR:RP.CFC404:bafpr3.02.02:Income.InternationalDealings.Attributed.Amount |
| 119 | CTR158 | Attributed foreign income - Unlisted country | CTR:RP.CFCUC:bafpr3.02.02:Income.InternationalDealings.Attributed.Amount |
| 120 | CTR159 | Attributed foreign income - Transferor trust | CTR:RP:rvctc4.02.00:InternationalDealings.TransferorTrustAttributedForeignIncome.Amount |
| 121 | CTR310 | Total TOFA gains | CTR:RP.TOFA:bafpr1.02.04:Income.GainsTotal.Amount |
| 122 | CTR311 | Total TOFA losses | CTR:RP.TOFA:bafpr1.02.04:Expense.LossesTotal.Amount |
| 123 | CTR260 | TOFA Transitional balancing adjustment | CTR:RP.TOFA:bafpr1.02.05:Income.BalancingAdjustmentTotal.Amount |
| 124 | CTR290 | TOFA gains from unrealised movements in the value of financial arrangements | CTR:RP.TOFA:bafpr1.02.02:Income.FinancialArrangementsUnrealisedGains.Amount |
| 125 | CTR147 | Intangible depreciating assets first deducted | CTR:RP:bafpr3.02.02:Expense.DepreciatingAssets.IntangibleFirstDeducted.Amount |
| 126 | CTR148 | Other depreciating assets first deducted | CTR:RP:bafpr3.02.02:Expense.DepreciatingAssets.OtherFirstDeducted.Amount |
| 127 | CTR331 | Have you self-assessed the effective life of any of these assets? | CTR:RP:bafpo7.02.02:Assets.PropertyPlantAndEquipment.DepreciatingAssets.FirstDeductedSelfAssessedEffectiveLife.Indicator |
| 128 | CTR332 | Did you recalculate the effective life for any of your assets this income year? | CTR:RP:bafpo7.02.02:Assets.PropertyPlantAndEquipment.DepreciatingAssets.EffectiveLifeRecalculation.Indicator |
| 129 | CTR333 | Total adjustable values at end income year | CTR:RP:bafpo7.02.02:Assets.DepreciatingAssets.AdjustableValuesTotal.Amount |
| 130 | CTR334 | Assessable balancing adjustments on the disposal of intangible depreciating assets | CTR:RP:bafpr3.02.11:Income.DepreciatingAssets.IntangibleBalancingAdjustment.Amount |
| 131 | CTR335 | Deductible balancing adjustments on the disposal of intangible depreciating assets | CTR:RP:bafpr3.02.11:Expense.DepreciatingAssets.IntangibleBalancingAdjustment.Amount |
| 132 | CTR149 | Termination value of intangible depreciating assets | CTR:RP:bafpo7.02.02:Assets.DepreciatingAssets.IntangibleTerminationValue.Amount |
| 133 | CTR150 | Termination value of other depreciating assets | CTR:RP:bafpo7.02.02:Assets.DepreciatingAssets.OtherTerminationValue.Amount |
| 134 | CTR336 | Total mining capital expenditure and/or transport capital that you allocated to a project pool and for which you can claim a deduction this income year | CTR:RP:bafpr3.02.02:Expense.DepreciatingAssets.ProjectPoolAllocationsForMiningAndTransportCapitalExpenditure.Amount |
| 135 | CTR337 | Total deduction for decline in value of intangible depreciating assets used in exploration or prospecting | CTR:RP:bafpr3.02.02:Expense.DepreciatingAssets.IntangibleAssetsDeclineInValueOfExplorationOrProspecting.Amount |
| 136 | CTR338 | Total deduction for decline in value of other depreciating assets used in exploration or prospecting | CTR:RP:bafpr3.02.02:Expense.DepreciatingAssets.OtherAssetsDeclineInValueOfExplorationOrProspecting.Amount |
| 137 | CTR168 | Deduction for certain assets | CTR:RP.LowCost:bafpr3.02.11:Expense.DepreciatingAssets.SmallBusinessEntity.Amount |
| 138 | CTR169 | Deduction for general small business pool | CTR:RP.GeneralPool:bafpr3.02.11:Expense.DepreciatingAssets.SmallBusinessEntity.Amount |
| 139 | CTR339 | Pre rules deductions | CTR:RP.PreRules:bafpr1.02.12:Expense.DeductionsTotal.Amount |
| 140 | CTR340 | Interim rules deductions | CTR:RP.InterimRules:bafpr1.02.12:Expense.DeductionsTotal.Amount |
| 141 | CTR341 | Prospective rules deductions | CTR:RP.ProspectiveRules:bafpr1.02.12:Expense.DeductionsTotal.Amount |
| 142 | CTR246 | National rental affordability scheme tax offset entitlement | CTR:RP:gfati.02.01:TaxOffsetClaim.NationalRentalAffordabilitySchemeEntitlement.Amount |
| 143 | CTR175 | Tax losses carried forward to later income years | CTR:RP:rvctc3.02.00:Tax.Losses.CarriedForward.Total.Amount |
| 144 | CTR176 | Net capital losses carried forward to later income years | CTR:RP:rvctc3.02.02:Capital.Losses.CarriedForward.Net.Amount |
| 145 | CTR342 | Amount of tax loss for current year chosen to be carried back to middle year | CTR:RP.YMiddle:rvctc3.02.00:Tax.Losses.Total.Amount |
| 146 | CTR355 | Net exempt income for the middle year | CTR:RP.MiddleYear:bafpr1.02.13: Income.ExemptNet.Amount |
| 147 | CTR344 | Income tax liability for middle year | CTR:RP.MiddleYear:rvctc1.02.00:IncomeTax.Liability.Amount |
| 148 | CTR345 | Loss carry-back tax offset | CTR:RP:rvctc3.02.11:Tax.Losses.CarryBackOffset.Amount |
| 149 | CTR177 | Does your income include an individual's personal services income? | CTR:RP:bafpr1.02.13:Income.PersonalServicesIncomeIncluded.Indicator |
| 150 | CTR346 | Total amount of personal services income | CTR:RP:bafpr3.02.11:Income.PersonalServicesIncome.Total.Amount |
| 151 | CTR347 | Total amount of deductions against personal services income | CTR:RP:bafpr3.02.11: Expense.PersonalServicesIncome.Deduction.Amount |
| 152 | CTR348 | Did you satisfy the results test in respect of any individual? | CTR:RP:rvctc2.02.01:IncomeTax.PersonalServicesIncome.IndividualResultsTestSatisfied.Indicator |
| 153 | CTR349 | Do you hold a personal services business (PSB) determination in respect of any individual? | CTR:RP:rvctc2.02.01:IncomeTax.PersonalServicesIncome.IndividualPersonalServiceBusinessDeterminationHeld.Indicator |
| 154 | CTR350 | Unrelated clients test | CTR:RP:rvctc2.02.01:IncomeTax.PersonalServicesIncome.UnrelatedClientsTestSatisfied.Indicator |
| 155 | CTR351 | Employment test | CTR:RP:rvctc2.02.01:IncomeTax.PersonalServicesIncome.EmploymentTestSatisfied.Indicator |
| 156 | CTR352 | Business premises test | CTR:RP:rvctc2.02.01:IncomeTax.PersonalServicesIncome.BusinessPremisesTestSatisfied.Indicator |
| 157 | CTR178 | Percentage of non-member income | CTR:RP:bafpr1.02.00:Income.NonMembers.Percent |
| 158 | CTR179 | Life insurance companies and friendly societies only - Complying superannuation/FHSA Class | CTR:RP.CMPLY:bafpr3.02.02:Income.Insurance.Taxable.Amount |
| 159 | CTR180 | Life insurance companies and friendly societies only - Net capital gain - complying superannuation/FHSA Class | CTR:RP.CMPLY:bafpr1.02.00:Income.CapitalGainsNet.Amount |
| 160 | CTR181 | Life insurance companies and friendly societies only - Net capital gain-ordinary class | CTR:RP.ORD:bafpr1.02.00:Income.CapitalGainsNet.Amount |
| 161 | CTR182 | Life insurance companies and friendly societies only - Assessable contributions | CTR:RP:bafpr3.02.02:Income.Insurance.Taxable.Amount |
| 162 | CTR183 | Life insurance companies and friendly societies only - Fees and charges | CTR:RP:bafpr3.02.02:Income.Insurance.FeesAndCharges.Amount |
| 163 | CTR247 | Amounts credited to FHSAs | CTR:RP:bafpr1.02.02:Income.FirstHomeSaverAccountCredited.Amount |
| 164 | CTR248 | Fees and charges applied to FHSAs | CTR:RP:bafpr1.02.02:Expense.FirstHomeSaverAccountFeesAndCharges.Amount |
| 165 | CTR249 | Net amounts credited to FHSAs | CTR:RP:bafpr1.02.02:Income.FirstHomeSaverAccountCreditedNet.Amount |
| 166 | CTR184 | Pooled development funds - small and medium sized enterprises income | CTR:RP:bafpr1.02.02:Income.PooledDevelopmentFundsSmallToMediumEnterprises.Amount |
| 167 | CTR185 | Pooled development funds - unregulated investment income | CTR:RP:bafpr1.02.02:Income.PooledDevelopmentFundsUnregulatedInvestment.Amount |
| 168 | CTR308 | Retirement savings accounts - No-TFN contributions income | CTR:RP:bafpr1.02.05:Income.RetirementSavingsAccountTFNNotQuotedContributionsIncome.Amount |
| 169 | CTR309 | Retirement savings accounts - Income tax payable on no-TFN contributions income | CTR:RP:rvctc1.02.04:IncomeTax.RetirementSavingsAccountTFNNotQuotedContributionsIncomeTaxPayable.Amount |
| 170 | CTR190 | Retirement Savings Accounts - net taxable income from RSAs | CTR:RP:bafpr1.02.05:Income.RetirementSavingsAccountsTaxableNet.Amount |
| 171 | CTR201 | Foreign income tax offset | CTR:RP:bafpr3.02.02:Income.InternationalDealings.TaxOffset.Amount |
| 172 | CTR328 | Non-refundable R&D tax offset | CTR:RP:gfagc.02.04:TaxConcession.ResearchAndDevelopment.TaxOffsetNonRefundable.Amount |
| 173 | CTR353 | Non-refundable R&D tax offset carried forward from previous year | CTR:RP.YPrevious:gfagc.02.04:TaxConcession.ResearchAndDevelopment.TaxOffsetNonRefundable.Amount |
| 174 | CTR300 | Non-refundable R&D tax offset to be utilised in the current year | CTR:RP:gfagc.02.05:TaxConcession.ResearchAndDevelopment.TaxOffsetNonRefundableUtilised.Amount |
| 175 | CTR302 | Non-refundable R&D tax offset to be carried forward to next year | CTR:RP.Y0Plus1:gfagc.02.04:TaxConcession.ResearchAndDevelopment.TaxOffsetNonRefundable.Amount |
| 176 | CTR210 | Refundable R&D tax offset | CTR:RP:gfagc.02.04:TaxConcession.ResearchAndDevelopment.TaxOffsetRefundable.Amount |
| 177 | CTR354 | Feedstock adjustment - additional assessable income | CTR:RP:bafpr3.02.11:Income.ResearchAndDevelopment.FeedstockAdjustment.Amount |
| 178 | CTR192 | Internet Trading | CTR:RP:bafpr1.02.00:Income.InternetSales.Indicator |
| 179 | CTR319 | Are you required to lodge a reportable tax position schedule? | CTR:RP:bafot.02.10:RegulatoryDisclosures.ReportableTaxPosition.Indicator |
| 180 | CTR193 | Did you have any transactions or dealings with international related parties (irrespective of whether they were on revenue or capital account)? | CTR:RP:rvctc4.02.05:InternationalDealings.RelatedPartiesTransactions.Indicator |
| 181 | CTR194 | Was the aggregate amount of the transactions with international parties (including the value of any property or service transferred or the balance of any loans) greater than $2 million? | CTR:RP:rvctc4.02.05:InternationalDealings.RelatedPartiesTransactionsExcessAggregateValue.Indicator |
| 182 | CTR195 | Did you have overseas branch operations or a direct or indirect interest in a foreign trust, foreign company. Controlled foreign entity or transferor trust? | CTR:RP:rvctc4.02.03:InternationalDealings.DirectOrIndirectOverseasInterest.Indicator |
| 183 | CTR196 | Did the thin capitalisation provisions apply? | CTR:RP:bafpo6.02.09:Liabilities.ThinCapitalisation.ProvisionsApplied.Indicator |
| 184 | CTR198 | Transactions with specified countries | CTR:RP:rvctc4.02.00:InternationalDealings.TransactionswithTaxHavenCountries.Indicator |
| 185 | CTR320 | Tax on taxable income | CTR:RP:rvctc1.02.07:IncomeTax.TotalTaxOnTaxableIncome.Amount |
| 186 | CTR321 | R&D recoupment tax | CTR:RP:rvctc1.02.08:IncomeTax.ResearchAndDevelopmentRecoupment.Amount |
| 187 | CTR199 | Gross tax | CTR:RP:rvctc1.02.01:IncomeTax.TaxableGross.Amount |
| 188 | CTR327 | Non-refundable non-carry forward tax offsets | CTR:RP:rvctc1.02.07:IncomeTax.TaxOffsetNonRefundableNonCarryForward.Amount |
| 189 | CTR322 | Subtotal 1 | CTR:RP:rvctc1.02.08:IncomeTax.TaxOffsetNonRefundableSubTotal.Amount |
| 190 | CTR323 | Non-refundable carry forward tax offsets | CTR:RP:rvctc1.02.08:IncomeTax.TaxOffsetNonRefundableCarryForward.Amount |
| 191 | CTR324 | Subtotal 2 | CTR:RP:rvctc1.02.08:IncomeTax.TaxOffsetCarriedForwardSubTotal.Amount |
| 192 | CTR316 | Refundable tax offsets | CTR:RP:rvctc1.02.07:IncomeTax.TotalRefundableTaxOffsets.Amount |
| 193 | CTR325 | Subtotal 3 | CTR:RP:rvctc1.02.08:IncomeTax.TaxOffsetRefundableSubTotal.Amount |
| 194 | CTR202 | Franking deficit tax offset | CTR:RP.Y0-1:gfati.02.01:TaxOffsetClaim.FrankingDeficit.Amount |
| 195 | CTR203 | Tax payable | CTR:RP:rvctc1.02.01:IncomeTax.Payable.Amount |
| 196 | CTR204 | Section 102AAM Interest Charge | CTR:RP:rvctc4.02.00:InternationalDealings.AAMInterestSection102.Amount |
| 197 | CTR206 | Credit for interest on early payments - amount of interest | CTR:RP:bafpr2.02.09:Income.Interest.EarlyPaymentCredit.Amount |
| 198 |  | ITPAYGWithholdingDetails | tuple |
| 198.1 | CTR241 | Pay As You Go Type - foreign resident withholding | CTR:RP:rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.PaymentType.Code WHERE (rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.PaymentType.Code = "DFRW") IN TUPLE(ctr.0004.lodge.req.02.00:ITPAYGWithholdingDetails) |
| 198.2 | CTR207 | Credit for tax withheld - foreign resident withholding | CTR:RP:rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.TaxWithheld.Amount WHERE (rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.PaymentType.Code = "DFRW") IN TUPLE(ctr.0004.lodge.req.02.00:ITPAYGWithholdingDetails) |
| 199 |  | ITPAYGWithholdingDetails | tuple |
| 199.1 | CTR242 | Pay As You Go Type - ABN not quoted | CTR:RP:rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.PaymentType.Code WHERE (rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.PaymentType.Code = "DNOABN") IN TUPLE(ctr.0004.lodge.req.02.00:ITPAYGWithholdingDetails) |
| 199.2 | CTR208 | Credit for Tax withheld where ABN not quoted | CTR:RP:rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.TaxWithheld.Amount WHERE (rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.PaymentType.Code = "DNOABN") IN TUPLE(ctr.0004.lodge.req.02.00:ITPAYGWithholdingDetails) |
| 200 | CTR209 | Tax withheld from interest/investments | CTR:RP:rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.TaxWithheldFromInvestmentIncomeAndInterest.Amount |
| 201 | CTR299 | Credit for TFN amounts withheld from payments from closely held trusts | CTR:RP:rvctc2.02.03:IncomeTax.PayAsYouGoWithholding.CreditForTaxWithheldFromCloselyHeldTrustTFNNotQuoted.Amount |
| 202 | CTR211 | Other Credits | CTR:RP:rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.CreditsRefundableOther.Amount |
| 203 | CTR317 | Eligible Credits | CTR:RP:rvctc2.02.06:IncomeTax.Deduction.CreditsEligibleTotal.Amount |
| 204 | CTR326 | Remainder of refundable tax offsets | CTR:RP:rvctc1.02.07:IncomeTax.TotalRemainderOfRefundableTaxOffsets.Amount |
| 205 | CTR205 | PAYG instalments raised | CTR:RP:rvctc1.02.00:IncomeTax.LiabilityInstalmentsTotal.Amount |
| 206 | CTR212 | Amount due or refundable. | CTR:RP:rvctc1.02.01:IncomeTax.Total.Amount |
| 207 |  | declaration2 | tuple |
| 207.1 | CTR261 | Tax agent declaration statement type code | CTR:INT:pyin.02.03:Declaration.StatementType.Code WHERE (pyin.02.03:Declaration.StatementType.Code = "TrueAndCorrect") IN TUPLE(declaration2.02.01:Declaration) |
| 207.2 | CTR237 | Tax agent declaration statement accepted indicator | CTR:INT:pyin.02.00:Declaration.StatementAccepted.Indicator WHERE (pyin.02.03:Declaration.StatementType.Code = "TrueAndCorrect") IN TUPLE(declaration2.02.01:Declaration) |
| 207.3 | CTR238 | Tax agent declaration statement text | CTR:INT:pyin.02.00:Declaration.Statement.Text WHERE (pyin.02.03:Declaration.StatementType.Code = "TrueAndCorrect") IN TUPLE(declaration2.02.01:Declaration) |
| 207.4 | CTR234 | Tax agent declaration signature date | CTR:INT:pyin.02.00:Declaration.Signature.Date WHERE (pyin.02.03:Declaration.StatementType.Code = "TrueAndCorrect") IN TUPLE(declaration2.02.01:Declaration) |
| 207.5 | CTR281 | Tax agent declaration signatory identifier text | CTR:INT:pyin.02.00:Declaration.SignatoryIdentifier.Text WHERE (pyin.02.03:Declaration.StatementType.Code = "TrueAndCorrect") IN TUPLE(declaration2.02.01:Declaration) |
| 207.6 |  | PersonUnstructuredName | tuple |
| 207.6.1 | CTR292 | Tax agent declaration person unstructured name - Usage code | CTR:INT:pyde.02.05:PersonUnstructuredName.Usage.Code WHERE (pyde.02.05:PersonUnstructuredName.Usage.Code = "DeclarationSignatory") IN TUPLE(prsnunstrcnm1.02.01:PersonUnstructuredName) WHERE (pyin.02.03:Declaration.StatementType.Code = "TrueAndCorrect") IN TUPLE(declaration2.02.01:Declaration) |
| 207.6.2 | CTR291 | Tax agent declaration person unstructured name | CTR:INT:pyde.02.00:PersonUnstructuredName.FullName.Text WHERE (pyde.02.05:PersonUnstructuredName.Usage.Code = "DeclarationSignatory") IN TUPLE(prsnunstrcnm1.02.01:PersonUnstructuredName) WHERE (pyin.02.03:Declaration.StatementType.Code = "TrueAndCorrect") IN TUPLE(declaration2.02.01:Declaration) |
| 208 | CTR213 | Client's reference | CTR:INT:pyid.02.00:Identifiers.TaxAgentClientReference.Text |
| 209 |  | Electronic Contact Telephone | tuple |
| 209.1 | CTR276 | Tax agent contact telephone usage code | CTR:INT:pyde.02.00:ElectronicContact.Telephone.Usage.Code WHERE (pyde.02.00:ElectronicContact.Telephone.Usage.Code = "03") IN TUPLE(phone1.02.00:ElectronicContactTelephone) |
| 209.2 | CTR274 | Tax agent contact telephone service line code | CTR:INT:pyde.02.00:ElectronicContact.Telephone.ServiceLine.Code WHERE (pyde.02.00:ElectronicContact.Telephone.Usage.Code = "03") IN TUPLE(phone1.02.00:ElectronicContactTelephone) |
| 209.3 | CTR215 | Tax agent contact telephone area code | CTR:INT:pyde.02.00:ElectronicContact.Telephone.Area.Code WHERE (pyde.02.00:ElectronicContact.Telephone.Usage.Code = "03") IN TUPLE(phone1.02.00:ElectronicContactTelephone) |
| 209.4 | CTR216 | Tax agent contact telephone number | CTR:INT:pyde.02.00:ElectronicContact.Telephone.Minimal.Number WHERE (pyde.02.00:ElectronicContact.Telephone.Usage.Code = "03") IN TUPLE(phone1.02.00:ElectronicContactTelephone) |
| 210 |  | PersonUnstructuredName | tuple |
| 210.1 | CTR278 | Tax agent contact name - Usage code | CTR:INT:pyde.02.05:PersonUnstructuredName.Usage.Code WHERE (pyde.02.05:PersonUnstructuredName.Usage.Code = "Contact") IN TUPLE(prsnunstrcnm1.02.01:PersonUnstructuredName) |
| 210.2 | CTR214 | Tax agent contact name | CTR:INT:pyde.02.00:PersonUnstructuredName.FullName.Text WHERE (pyde.02.05:PersonUnstructuredName.Usage.Code = "Contact") IN TUPLE(prsnunstrcnm1.02.01:PersonUnstructuredName) |
| 211 | CTR3 | Tax Agent Number | CTR:INT:pyid.02.00:Identifiers.TaxAgentNumber.Identifier |
| 212 |  | Public Officer Declaration | tuple |
| 212.1 | CTR262 | Public officer declaration statement type code | CTR:RP:pyin.02.03:Declaration.StatementType.Code WHERE (pyin.02.03:Declaration.StatementType.Code = "TrueAndCorrect") IN TUPLE(declaration2.02.01:Declaration) |
| 212.2 | CTR239 | Public officer's declaration statement accepted indicator | CTR:RP:pyin.02.00:Declaration.StatementAccepted.Indicator WHERE (pyin.02.03:Declaration.StatementType.Code = "TrueAndCorrect") IN TUPLE(declaration2.02.01:Declaration) |
| 212.3 | CTR240 | Public officer's declaration statement | CTR:RP:pyin.02.00:Declaration.Statement.Text WHERE (pyin.02.03:Declaration.StatementType.Code = "TrueAndCorrect") IN TUPLE(declaration2.02.01:Declaration) |
| 212.4 | CTR236 | Public officer's signature date | CTR:RP:pyin.02.00:Declaration.Signature.Date WHERE (pyin.02.03:Declaration.StatementType.Code = "TrueAndCorrect") IN TUPLE(declaration2.02.01:Declaration) |
| 212.5 | CTR282 | Public officer's declaration - Signatory identifier | CTR:RP:pyin.02.00:Declaration.SignatoryIdentifier.Text WHERE (pyin.02.03:Declaration.StatementType.Code = "TrueAndCorrect") IN TUPLE(declaration2.02.01:Declaration) |
| 212.6 |  | PersonUnstructuredName | tuple |
| 212.6.1 | CTR314 | Public officer unstructured name Usage code | CTR:RP:pyde.02.05:PersonUnstructuredName.Usage.Code IN TUPLE(prsnunstrcnm1.02.01:PersonUnstructuredName) WHERE (pyin.02.03:Declaration.StatementType.Code = "TrueAndCorrect") IN TUPLE(declaration2.02.01:Declaration) |
| 212.6.2 | CTR313 | Public officer unstructured name | CTR:RP:pyde.02.00:PersonUnstructuredName.FullName.Text IN TUPLE(prsnunstrcnm1.02.01:PersonUnstructuredName) WHERE (pyin.02.03:Declaration.StatementType.Code = "TrueAndCorrect") IN TUPLE(declaration2.02.01:Declaration) |
| 213 |  | Public Officer Name Details | tuple |
| 213.1 | CTR280 | Public officer's - Name type code | CTR:RP:pyde.02.00:PersonNameDetails.PersonNameType.Code WHERE (pyde.02.00:PersonNameDetails.PersonNameType.Code = "LGL" AND pyde.02.05:PersonNameDetails.Usage.Code = "DeclarationSignatory") IN TUPLE(prsnstrcnm3.02.01:PersonNameDetails) |
| 213.2 | CTR279 | Public officer's - Name usage code | CTR:RP:pyde.02.05:PersonNameDetails.Usage.Code WHERE (pyde.02.00:PersonNameDetails.PersonNameType.Code = "LGL" AND pyde.02.05:PersonNameDetails.Usage.Code = "DeclarationSignatory") IN TUPLE(prsnstrcnm3.02.01:PersonNameDetails) |
| 213.3 | CTR284 | Public officer's - Name Currency code | CTR:RP:pyde.02.00:PersonNameDetails.Currency.Code WHERE (pyde.02.00:PersonNameDetails.PersonNameType.Code = "LGL" AND pyde.02.05:PersonNameDetails.Usage.Code = "DeclarationSignatory") IN TUPLE(prsnstrcnm3.02.01:PersonNameDetails) |
| 213.4 | CTR218 | Public officer's - Title | CTR:RP:pyde.02.00:PersonNameDetails.Title.Text WHERE (pyde.02.00:PersonNameDetails.PersonNameType.Code = "LGL" AND pyde.02.05:PersonNameDetails.Usage.Code = "DeclarationSignatory") IN TUPLE(prsnstrcnm3.02.01:PersonNameDetails) |
| 213.5 | CTR219 | Public officer's - Family name | CTR:RP:pyde.02.00:PersonNameDetails.FamilyName.Text WHERE (pyde.02.00:PersonNameDetails.PersonNameType.Code = "LGL" AND pyde.02.05:PersonNameDetails.Usage.Code = "DeclarationSignatory") IN TUPLE(prsnstrcnm3.02.01:PersonNameDetails) |
| 213.6 | CTR220 | Public officer's - Suffix | CTR:RP:pyde.02.00:PersonNameDetails.NameSuffix.Text WHERE (pyde.02.00:PersonNameDetails.PersonNameType.Code = "LGL" AND pyde.02.05:PersonNameDetails.Usage.Code = "DeclarationSignatory") IN TUPLE(prsnstrcnm3.02.01:PersonNameDetails) |
| 213.7 | CTR221 | Public officer's - First name | CTR:RP:pyde.02.00:PersonNameDetails.GivenName.Text WHERE (pyde.02.00:PersonNameDetails.PersonNameType.Code = "LGL" AND pyde.02.05:PersonNameDetails.Usage.Code = "DeclarationSignatory") IN TUPLE(prsnstrcnm3.02.01:PersonNameDetails) |
| 213.8 | CTR222 | Public officer's - Other given names | CTR:RP:pyde.02.00:PersonNameDetails.OtherGivenName.Text WHERE (pyde.02.00:PersonNameDetails.PersonNameType.Code = "LGL" AND pyde.02.05:PersonNameDetails.Usage.Code = "DeclarationSignatory") IN TUPLE(prsnstrcnm3.02.01:PersonNameDetails) |
| 214 |  | ElectronicContactTelephone | tuple |
| 214.1 | CTR275 | Public officer telephone - Usage code | CTR:RP:pyde.02.00:ElectronicContact.Telephone.Usage.Code WHERE (pyde.02.00:ElectronicContact.Telephone.Usage.Code = "03") IN TUPLE(phone1.02.00:ElectronicContactTelephone) |
| 214.2 | CTR230 | Public officer telephone - Service line code | CTR:RP:pyde.02.00:ElectronicContact.Telephone.ServiceLine.Code WHERE (pyde.02.00:ElectronicContact.Telephone.Usage.Code = "03") IN TUPLE(phone1.02.00:ElectronicContactTelephone) |
| 214.3 | CTR223 | Public officer telephone area code | CTR:RP:pyde.02.00:ElectronicContact.Telephone.Area.Code WHERE (pyde.02.00:ElectronicContact.Telephone.Usage.Code = "03") IN TUPLE(phone1.02.00:ElectronicContactTelephone) |
| 214.4 | CTR224 | Public officer telephone number | CTR:RP:pyde.02.00:ElectronicContact.Telephone.Minimal.Number WHERE (pyde.02.00:ElectronicContact.Telephone.Usage.Code = "03") IN TUPLE(phone1.02.00:ElectronicContactTelephone) |
| 215 | CTR217 | Hours taken to prepare and complete this form | CTR:RP:pyin.02.00:Report.CompletionHours.Number |
| 216 | CTR263 | Schedule A | CTR:RP:bafot.02.00:RegulatoryDisclosures.GeneralInformationAboutFinancialStatements.Text |

Elements from other reporting taxonomies that are referenced in CTR validation rules are defined below:

| Alias | Definition |
| --- | --- |
| CGLS34 | CGLS:RP.TOT:rvctc3.02.02:Capital.Losses.CarriedForward.Net.Amount |
|  | |
| CGTS45 | CGTS:RP:rvctc3.02.11:Capital.Gains.ScriptForScriptRolloverDeferral.Amount |
| CGTS46 | CGTS:RP:rvctc3.02.11:Capital.Gains.InterCompanyAssetRolloverDeferral.Amount |
| CGTS47 | CGTS:RP:rvctc3.02.11:Capital.Gains.DemergingEntityExemption.Amount |
| CGTS124 | CGTS:RP.Collectables.Unapplied:rvctc3.02.02:Capital.Losses.CarriedForward.Net.Amount |
| CGTS125 | CGTS:RP.CGTOther.Unapplied:rvctc3.02.02:Capital.Losses.CarriedForward.Net.Amount |
| CGTS126 | CGTS:RP.Applied:gfagc.02.06:TaxConcession.CapitalGains.DiscountTotal.Amount |
| CGTS127 | CGTS:RP:gfagc.02.01:TaxConcession.CapitalGains.SmallBusinessActiveAssetReduction.Amount |
| CGTS128 | CGTS:RP:gfagc.02.01:TaxConcession.CapitalGains.SmallBusinessRetirementExemption.Amount |
| CGTS129 | CGTS:RP:gfagc.02.01:TaxConcession.CapitalGains.SmallBusinessRollover.Amount |
| CGTS131 | CGTS:RP:bafpr1.02.00:Income.CapitalGainsNet.Amount |
| CGTS138 | CGTS:RP:gfagc.02.01:TaxConcession.CapitalGains.SmallBusinessExemptionExempt.Amount |
| CGTS140 | CGTS:RP:rvctc3.02.11:Capital.Gains.ForeignResidentExemption.Amount |
|  | |
| IDS9 | IDS:RP:rvctc4.02.05:InternationalDealings.SpecifiedCountriesTransactions.Indicator |
| IDS17 | IDS:RP.TangibleRevenue:bafpr1.02.00:Expense.Total.Amount |
| IDS18 | IDS:RP.TangibleRevenue:bafpr1.02.12:Revenue.Total.Amount |
| IDS22 | IDS:RP.Royalties:bafpr1.02.12:Expense.DeductionsTotal.Amount |
| IDS31 | IDS:RP.RentLease:bafpr1.02.00:Expense.Total.Amount |
| IDS32 | IDS:RP.RentLease:bafpr1.02.12:Revenue.Total.Amount |
| IDS102 | IDS:RP.OtherInterest:bafpr1.02.00:Expense.Total.Amount |
| IDS103 | IDS:RP.OtherInterest:bafpr1.02.12:Revenue.Total.Amount |
| IDS177 | IDS:RP:rvctc4.02.05:InternationalDealings.TaxationOfFinancialArrangementsRulesApplied.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 |
| 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 |
| IDS207 | IDS:RP:rvctc2.02.09:IncomeTax.Deduction.DebtEarningNonAssessableNonExemptForeignIncomeTotal.Amount |
| IDS208 | IDS:RP:rvctc3.02.00:CapitalGainsTax.Event.Indicator |
| IDS209 | IDS:RP:rvctc3.02.10:CapitalGainsTax.ActiveForeignBusinessCapitalGains.Amount |
| 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 |
| IDS268 | IDS:RP:bafot.02.11:FinancialServices.OffshoreBankingUnitOrHeadConsolidatedGroup.Indicator |
|  | |
| IEE82 | IEE:RP:rvctc3.xx.xx:Elections.Revocation.Year |
| IEE116 | IEE:RP:rvctc3.xx.xx:Elections.InterposedEntityElectionOrRevocation.Code |
|  | |
| LS15 | LS:RP.Y0:rvctc3.02.00:Tax.Losses.CarriedForward.ContinuityOfMajorityOwnershipTestPassed.Indicator |
| LS16 | LS:RP.Y0-1:rvctc3.02.00:Tax.Losses.CarriedForward.ContinuityOfMajorityOwnershipTestPassed.Indicator |
| LS17 | LS:RP.Y0-2:rvctc3.02.00:Tax.Losses.CarriedForward.ContinuityOfMajorityOwnershipTestPassed.Indicator |
| LS18 | LS:RP.Y0-3:rvctc3.02.00:Tax.Losses.CarriedForward.ContinuityOfMajorityOwnershipTestPassed.Indicator |
| LS19 | LS:RP.Y0-4:rvctc3.02.00:Tax.Losses.CarriedForward.ContinuityOfMajorityOwnershipTestPassed.Indicator |
| LS50 | LS:RP.ALL:rvctc3.02.00:Tax.Losses.CarriedForward.Total.Amount |
| LS52 | LS:RP.ALL:rvctc3.02.02:Capital.Losses.CarriedForward.Net.Amount |
| LS53 | LS:RP.Y0-5P:rvctc3.02.00:Tax.Losses.CarriedForward.ContinuityOfMajorityOwnershipTestPassed.Indicator |
|  | |
| NIPSS3 | NIPSS:RP:rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.TaxWithheld.Amount WHERE (TUPLE ELEMENT EXPLICIT rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.PaymentType.Code = "DFRW") IN TUPLE(nipss.0001.lodge.req.xx.xx:PAYGWithholding) IN TUPLE(nipss.0001.lodge.req.xx.xx:Payer) |
| NIPSS4 | NIPSS:RP:lrla.xx.xx:Remuneration.PaymentToForeignResidentGross.Amount IN TUPLE(nipss.0001.lodge.req.xx.xx:Payer) |
| NIPSS9 | NIPSS:RP:lrla.xx.xx:Remuneration.ABNNotQuotedPaymentGross.Amount IN TUPLE(nipss.0001.lodge.req.xx.xx:Payer) |
| NIPSS28 | NIPSS:RP:rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.TaxWithheld.Amount WHERE (TUPLE ELEMENT EXPLICIT rvctc2.xx.xx:IncomeTax.PayAsYouGoWithholding.PaymentType.Code = "DNOABN") IN TUPLE(nipss.0001.lodge.req.xx.xx:PAYGWithholding) IN TUPLE(nipss.0001.lodge.req.xx.xx:Payer) |
|  | |
| RDTIS1 | RDTIS:RP:pyin.02.07:Report.Amendment.Indicator |
| RDTIS3 | RDTIS:RP:bafpr3.02.08:Expense.ResearchAndDevelopment.ResearchAndDevelopmentAccountingExpenditureAddBack.Amount |
| RDTIS31 | RDTIS:RP:gfagc.02.04:TaxConcession.ResearchAndDevelopment.GovernmentGrantsRecoupmentsClawback.Amount |
| RDTIS46 | RDTIS:RP:gfagc.02.04:TaxConcession.ResearchAndDevelopment.TaxOffsetRefundable.Amount |
| RDTIS48 | RDTIS:RP:gfagc.02.04:TaxConcession.ResearchAndDevelopment.TaxOffsetNonRefundable.Amount |

Appendix D – Common module validation rules

The common module validation rules within this appendix apply to each occurrence of specific common module tuple

Note that common module validation rules are not used in ctr.0004.

Appendix E – Domain definitions

**DOMAIN (ANZSIC Codes)**

The domain of valid ANZSIC codes is defined in the ATO website under *Business industry codes* for the element pyde.xx.xx:OrganisationDetails.OrganisationIndustry2006Extended.Code.

**DOMAIN (Location Codes)**

The domain of valid location codes is defined in the SBR Definitional Taxonomy (datatype –sbrCountryNameCodeItemType) for the element pyde.xx.xx:Residency.TaxPurposesCountry.Code

**DOMAIN (Foreign currency codes)**

| **Code** | **Country** |
| --- | --- |
| AED | UAE Dirham |
| AFN | Afghani |
| ALL | Albania, Leke |
| AMD | Armenian Dram |
| ANG | Netherlands Antillian Guilder |
| AOA | Angola, Kwanza |
| ARS | Argentine Peso |
| AWG | Aruban Guilder |
| AZN | Azerbaijanian New Manat |
| BAM | Convertible Marka |
| BBD | Barbados Dollar |
| BDT | Bangladesh, Taka |
| BGN | Bulgarian Lev |
| BHD | Bahraini Dinar |
| BIF | Burundi Franc |
| BMD | Bermudian Dollar |
| BND | Brunei Dollar |
| BOB | Bolivia, Bolivianos |
| BOV | Mvdol |
| BRL | Brazilian Real |
| BSD | Bahamian Dollar |
| BTN | Bhutan, Ngultrum |
| BWP | Botswana, Pulas |
| BYR | Belarussian Ruble |
| BZD | Belize Dollar |
| CAD | Canadian Dollar |
| CDF | Congolais Franc |
| CHE | WIR Euro |
| CHF | Swiss Franc |
| CHW | WIR Franc |
| CLF | Unidades de formento |
| CLP | Chilean Peso |
| CNY | Yuan Renminbi |
| COP | Colombian Peso |
| COU | Unidad de Valor Real |
| CRC | Costa Rican Colon |
| CUP | Cuban Peso |
| CVE | Cape Verde Escudo |
| CZK | Czech Koruna |
| DJF | Djibouti Franc |
| DKK | Danish Krone |
| DOP | Dominican Peso |
| DZD | Algerian Dinar |
| EGP | Egyptian Pound |
| ERN | Eritrea, Nakfa |
| ETB | Ethiopian Birr |
| EUR | Euro Member Countries, Euro |
| FJD | Fiji Dollar |
| FKP | Falkland Islands Pound |
| GBP | Pound Sterling |
| GEL | Georgia, Lari |
| GHS | Ghanaian Cedi |
| GIP | Gibraltar Pound |
| GMD | Gambia, Dalasi |
| GNF | Guinea Franc |
| GTQ | Guatemala, Quetzales |
| GYD | Guyana Dollar |
| HKD | Hong Kong Dollar |
| HNL | Honduras, Lempiras |
| HRK | Croatian Kuna |
| HTG | Haiti, Gourdes |
| HUF | Hungary, Forint |
| IDR | Indonesia, Rupiahs |
| ILS | New Israeli Sheqel |
| INR | Indian Rupee |
| IQD | Iraqi Dinar |
| IRR | Iranian Rial |
| ISK | Iceland Krona |
| JMD | Jamaican Dollar |
| JOD | Jordanian Dinar |
| JPY | Japan Yen |
| KES | Kenyan Shilling |
| KGS | Kyrgyzstan, Soms |
| KHR | Cambodia, Riels |
| KMF | Comoro Franc |
| KPW | North Korean Won |
| KRW | South Korean Won |
| KWD | Kuwaiti Dinar |
| KYD | Cayman Islands Dollar |
| KZT | Kazakstan, Tenge |
| LAK | Laos, Kips |
| LBP | Lebanese Pound |
| LKR | Sri Lanka Rupee |
| LRD | Liberian Dollar |
| LSL | Lesotho, Maloti |
| LTL | Lithuanian Litas |
| LVL | Latvian Lats |
| LYD | Libyan Dinar |
| MAD | Moroccan Dirham |
| MDL | Moldovan Leu |
| MGA | Malagasy Ariary |
| MKD | Macedonia, Denars |
| MMK | Myanmar (Burma), Kyats |
| MNT | Mongolia, Tugriks |
| MOP | Macau, Patacas |
| MRO | Mauritania, Ouguiyas |
| MUR | Mauritius Rupee |
| MVR | Maldives (Maldive Islands), Rufiyaa |
| MWK | Malawi Kwacha |
| MXN | Mexican Peso |
| MXV | Mexican Unidad de Inversion |
| MYR | Malaysian Ringgit |
| MZN | Mozambique, Meticais |
| NAD | Namibian Dollar |
| NGN | Nigeria, Nairas |
| NIO | Nicaragua, Gold Cordobas |
| NOK | Norwegian Krone |
| NPR | Nepalese Rupee |
| NZD | New Zealand Dollar |
| OMR | Omani Rial |
| PAB | Panama, Balboa |
| PEN | Nuevo Sol |
| PGK | Papua New Guinea, Kina |
| PHP | Philippine Peso |
| PKR | Pakistan Rupee |
| PLN | Polish Zloty |
| PYG | Paraguay, Guarani |
| QAR | Qatari Rial |
| RON | Leu (New) |
| RSD | Serbian Dinar |
| RUB | Russia, Rubles |
| RWF | Rwanda Franc |
| SAR | Saudi Riyal |
| SBD | Solomon Islands Dollar |
| SCR | Seychelles Rupee |
| SDG | Sudanese Pounds |
| SEK | Swedish Krona |
| SGD | Singapore Dollar |
| SHP | Saint Helena Pound |
| SLL | Sierra Leone, Leones |
| SOS | Somali Shilling |
| SRD | Surinam Dollar |
| SSP | South Sudanese Pound |
| STD | São Tome and Principe, Dobras |
| SVC | El Salvador Colon |
| SYP | Syrian Pound |
| SZL | Swaziland, Emalangeni |
| THB | Thailand, Baht |
| TJS | Tajikistan, Somoni |
| TMT | Turkmenistan, Manats |
| TND | Tunisian Dinar |
| TOP | Tonga, Pa'anga |
| TRY | New Turkish Lira |
| TTD | Trinidad and Tobago Dollar |
| TWD | New Taiwan Dollar |
| TZS | Tanzanian Shilling |
| UAH | Ukraine, Hryvnia |
| UGX | Uganda Shilling |
| USD | US Dollar |
| UYI | Uruguayan Peso en Unidades Indexadas |
| UYU | Uruguayan Peso |
| UZS | Uzbekistan Som |
| VEF | Bolivar Fuerte |
| VND | Viet Nam, Dong |
| VUV | Vanuatu, Vatu |
| WST | Western Samoa (Samoa), Tala |
| XAF | CFA Franc BEAC \*\* |
| XCD | East Caribbean Dollar |
| XOF | CFA Franc BCEAO \* |
| XPF | CFP Franc |
| YER | Yemeni Rial |
| ZAR | South Africa, Rand |
| ZMW | Zambia Kwacha |
| ZWL | Zimbabwe Dollar |

**DOMAIN (TITLE CODES)**

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

**DOMAIN (SUFFIX CODES)**

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

**DOMAIN (CGTExemptionOrRolloverCodes)**

|  |  |
| --- | --- |
| **XBRL value** | **Label Description** |
| A - Small business active asset reduction | Small business active asset reduction Subdivision 152C |
| B - Small business retirement exemption | Small business retirement exemption Subdivision152D |
| C - Small business roll-over | Small business rollover Subdivision 152E |
| D - Small business 15 year exemption | Small business 15 year exemption Subdivision152B |
| E - Foreign resident CGT exemption | Foreign resident CGT exemption Division 855 |
| F - Scrip for scrip roll-over | Scrip for scrip rollover Subdivision 124M |
| G - Inter-company roll-over | Intercompany rollover Subdivision 126B |
| H - Demerger exemption | Demerger exemption Subdivision 125C |
| J - Capital gains disregarded as a result of the sale of a pre-CGT asset | Capital gains disregarded as a result of the sale of a preCGT asset |
| K- Disposal or creation of assets in a wholly-owned company | Disposal or creation of assets in a wholly owned company Division 122 |
| L - Replacement asset roll-overs | Replacement asset rollovers Division 124 |
| M - Exchange of shares or units | Exchange of shares or units Subdivision 124E |
| N - Exchange of rights or options | Exchange of rights or options Subdivision 124F |
| O - Exchange of shares in one company for shares in another company | Exchange of shares in one company for shares in another company Subdivision 124G |
| P - Exchange of units in a unit trust for shares in a company | Exchange of units in a unit trust for shares in a company Subdivision 124H |
| R - Demerger roll-over | Demerger rollover Subdivision 125B |
| S - Same asset roll-overs | Same asset rollovers Division 126 |
| X - Other exemptions and roll-overs | Other exemptions and rollovers |

1. VR.ATO.CTR.W00001 is a warning and does not stop processing. [↑](#footnote-ref-1)