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| Standard Business Reporting  Australian Taxation Office –  Consolidated Groups Losses Schedule 2013 (cgls.0003)  Message Implementation Guide  Program name: Standard Business Reporting  Date: 5 August 2013 | |
|  | |
| This document and its attachments are **Unclassified** |  |
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VERSION CONTROL

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| --- | --- | --- |
| Version | Release date | Description of changes |
| 0.1 | 25/01/2013 | Draft for consultation  Initial release |
| 1.0 | 29/05/2013 | Production Release - suitable for use  Changes in this version:  Reinstate validation rule VR.ATO.CGLS.404134  Updated validation rules VR.ATO.CGLS.404032 and VR.ATO.CGLS.404033  Section 4.3.1 Context instances – change “RP.Y0-4+” to “RP.Y0-4P”  See ATO CGLS.0003 Release Notes v1.0 for more details on the changes |
| 1.1 |  | Production Release - suitable for use  Changes in this version:  Updated validation rules to include CGLS103: VR.ATO.CGLS.404145 and VR.ATO.CGLS.404146  See ATO CGLS.0003 Release Notes v1.1 for more details on the changes |

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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) Consolidated Groups Losses Schedule (CGLS) for (cgls.0003).

## Audience and Scope

This document contains the necessary information required for ATO Consolidated Groups Losses Schedule 2013 (cgls.0003) implementation and must be read in conjunction with the latest version of the ATO CGLS.0003 Release Notes.

## 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> | 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).

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

## Authorisation of Intermediaries

Refer to the parent ITR MIG.

## 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

Refer to the parent ITR MIG

## 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

Refer to the parent ITR MIG.

### Attachments

No attachments will be accepted or provided for interactions.

### Document Identifiers

Refer to the parent ITR MIG.

## 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 ITR message (i.e. ITR and schedule), 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:

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

means this field is in the 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.

CGLS:RP.TOT:rvctc3.02.00:Tax.Losses.Utilised.Amount

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

### 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

rvctc3.02.02:Tax.Losses.TransferredLossUtilisedApportionmentRulesApplied.Indicator

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.: [123]. 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.

### 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”.

### XBRL Validation

An XBRL validator has been implemented for the 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 message in scope for SBR.

The message must be transmitted as an accompanying schedule to a parent ITR.

## Income Tax Suite Overview

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

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

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

See Section 2.4 SBDH Variations for rules controlling the allowable schedules. Validation rules (documented in Section 5.2.1.3.2 CGLS.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.

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

Refer to the parent ITR MIG.

## 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 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 **cgls.0003.02.00**

*.*

# 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 | Supplied TFN must match the TFN supplied on the form it was submitted with  1. IF (RP:entity.identifier.TFN <> PARENT RETURN:RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE  ENDIF  2. IF (RprtPyType.xx.xx:ReportPartyTypeDimension = "RprtPyType.xx.xx:ReportingParty") AND (entity.identifier.TFN <> RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.402009  2. Schematron ID = VR.ATO.CGLS.404134 | 1. CMN.ATO.GEN.402009  2. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to http://www.ato.gov.au/tfn  1. IF Identifier Scheme <> <http://www.ato.gov.au/tfn>  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.001021 | 1. CMN.ATO.GEN.001021 |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyType set to ‘ReportingParty” , “Transferor” or “JoiningEntity” | N/A | N/A |
| Period Date - Start Date | Mandatory | Context period start date is incorrect  1. IF (period.startDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.startDate RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.438000 | 1. CMN.ATO.GEN.438000 |
| Period Date - End Date | Mandatory | Context period end date is incorrect  1. IF (period.endDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.endDate RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.438001 | 1. CMN.ATO.GEN.438001 |

* + 1. Context instances

| **Context Instance MIG Label** | **Dimensions with Constrained Values** | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| --- | --- | --- | --- | --- |
| **ReportPartyType** |  |  |  |
| RP | “RprtPyType.xx.xx:ReportingParty” | 1. IF (RP:entity.identifier.TFN <> PARENT RETURN:RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE  ENDIF  2. IF COUNT(RP) <> 1  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.402009  2. Schematron ID = VR.ATO.GEN.000208 | 1. CMN.ATO.GEN.402009  2. CMN.ATO.GEN.200007 |
| TRFR | “RprtPyType.xx.xx:Transferor” | 1. IF COUNT (CONTEXT(TRFR)) > 12  RETURN VALIDATION MESSAGE  ENDIF  2. IF COUNT([CGLS15]) > 6  RETURN VALIDATION MESSAGE  ENDIF  3. IF COUNT([CGLS30]) > 6  RETURN VALIDATION MESSAGE  ENDIF  4. IF (ALGORITHM([CGLS:TRFR:entity.identifier.TFN]) = FALSE)  RETURN VALIDATION MESSAGE  ENDIF  5. IF TRFR:entity.identifier = ANY OTHER OCCURRENCE(TRFR:entity.identifier.TFN)  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CGLS.404038  2. Schematron ID = VR.ATO.CGLS.404125  3. Schematron ID = VR.ATO.CGLS.404127  4. VR.ATO.CGLS.404131  5. Schematron ID = VR.ATO.CGLS.404139 | 1. CMN.ATO.CGLS.404038  2. CMN.ATO.CGLS.404058  3. CMN.ATO.CGLS.404059  4. CMN.ATO.GEN.428016  5. CMN.ATO.CGLS.404053 |
| JE | “RprtPyType.xx.xx:JoiningEntity” | 1. IF COUNT (CONTEXT(JE)) > 4  RETURN VALIDATION MESSAGE  ENDIF  2. IF (ALGORITHM([CGLS:JE:entity.identifier.TFN]) = FALSE)  RETURN VALIDATION MESSAGE  ENDIF  3. IF JE:entity.identifier = ANY OTHER OCCURRENCE(JE:entity.identifier.TFN)  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CGLS.404039  2. VR.ATO.CGLS.404133  3. Schematron ID = VR.ATO.CGLS.404140 | 1. CMN.ATO.CGLS.404039  2. CMN.ATO.GEN.428016  3. CMN.ATO.CGLS.404054 |

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

| **XBRL Instance Context Data Concept** | **Requirement** | **Instructions/Rules** | **Rule Imp** | **SBR Msg Code** |
| --- | --- | --- | --- | --- |
| Context Identifier | Mandatory | This is a unique identifier used to link the data element to a defined XBRL context. SBR 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 | Supplied TFN must match the TFN supplied on the form it was submitted with  1. IF (RP:entity.identifier.TFN <> PARENT RETURN:RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE  ENDIF  2. IF (RprtPyType.xx.xx:ReportPartyTypeDimension = "RprtPyType.xx.xx:ReportingParty") AND (entity.identifier.TFN <> RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.402009  2. Schematron ID = VR.ATO.CGLS.404134 | 1. CMN.ATO.GEN.402009  2. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to http://www.ato.gov.au/tfn  1. IF Identifier Scheme <> <http://www.ato.gov.au/tfn>  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.001021 | 1. CMN.ATO.GEN.001021 |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyType set to ‘ReportingParty” | N/A | N/A |
| Mandatory | Explicit member dimension MajorityOwnershipAndControlTestsTypeDimension set to “COTPassed”, “COTFailedSBTPassed” or “COTTrust”  1. IF MajOwnshpAndCntrlTestType.xx.xx:MajorityOwnershipAndControlTestsTypeDimension <> NULLORBLANK AND  MajOwnshpAndCntrlTestType.xx.xx:MajorityOwnershipAndControlTestsTypeDimension <> SET (“MajOwnshpAndCntrlTestType.xx.xx:COTPassed",“MajOwnshpAndCntrlTestType.xx.xx:COTFailedSBTPassed",“MajOwnshpAndCntrlTestType.xx.xx:COTTrust")  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CGLS.404032 | 1. CMN.ATO.CGLS.404032 |
| Period Date - Start Date | Mandatory | Context period start date is incorrect  1. IF (period.startDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.startDate  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.438000 | 1. CMN.ATO.GEN.438000 |
| Period Date - End Date | Mandatory | Context period end date is incorrect  1. IF (period.endDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.endDate  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.438001 | 1. CMN.ATO.GEN.438001 |

* + 1. Context instances

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

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

| **XBRL Instance Context Data Concept** | **Requirement** | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| --- | --- | --- | --- | --- |
| Context Identifier | Mandatory | This is a unique identifier used to link the data element to a defined XBRL context. SBR 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 | Supplied TFN must match the TFN supplied on the form it was submitted with  1. IF (RP:entity.identifier.TFN <> PARENT RETURN:RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE  ENDIF  2. IF (RprtPyType.xx.xx:ReportPartyTypeDimension = "RprtPyType.xx.xx:ReportingParty") AND (entity.identifier.TFN <> RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.402009  2. Schematron ID = VR.ATO.CGLS.404134 | 1. CMN.ATO.GEN.402009  2. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to http://www.ato.gov.au/tfn  1. IF Identifier Scheme <> <http://www.ato.gov.au/tfn>  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.001021 | 1. CMN.ATO.GEN.001021 |
| Period Date - Start Date | Mandatory | Context period start date is incorrect  1. IF (period.startDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.startDate  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.438000 | 1. CMN.ATO.GEN.438000 |
| Period Date - End Date | Mandatory | Context period end date is incorrect  1. IF (period.endDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.endDate  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.438001 | 1. CMN.ATO.GEN.438001 |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyType set to ‘ReportingParty” | N/A | N/A |
| Mandatory | Explicit member dimension LossGenerationSourceDimension set to ”Group”, “Transferred” or ”Total”  1. IF LossGenSource.xx.xx:LossGenerationSourceDimension <> NULLORBLANK AND  LossGenSource.xx.xx:LossGenerationSourceDimension <> SET  (“LossGenSource.xx.xx:Group", “LossGenSource.xx.xx:Transferred","LossGenSource.xx.xx:Total")  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.CGLS.404033 | 1. CMN.ATO.CGLS.404033 |

* + 1. Context instances

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

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

| **XBRL Instance Context Data Concept** | **Requirement** | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| --- | --- | --- | --- | --- |
| Context Identifier | Mandatory | This is a unique identifier used to link the data element to a defined XBRL context. SBR 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 | Supplied TFN must match the TFN supplied on the form it was submitted with  1. IF (RP:entity.identifier.TFN <> PARENT RETURN:RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE  ENDIF  2. IF (RprtPyType.xx.xx:ReportPartyTypeDimension = "RprtPyType.xx.xx:ReportingParty") AND (entity.identifier.TFN <> RP:entity.identifier.TFN)  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.402009  2. Schematron ID = VR.ATO.CGLS.404134 | 1. CMN.ATO.GEN.402009  2. CMN.ATO.GEN.001023 |
| Entity Identifier Scheme | Mandatory | This field must be set to http://www.ato.gov.au/tfn  1. IF Identifier Scheme <> <http://www.ato.gov.au/tfn>  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.001021 | 1. CMN.ATO.GEN.001021 |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyType set to ‘ReportingParty” | N/A | N/A |
| Mandatory | Explicit member dimension RelPrdDrtn.xx.xx:RelativePeriodDurationDimension set to Y0,Y0-1, Y0-2, Y0-3 or Y0-4+ | N/A | N/A |
| Period Date - Start Date | Mandatory | Context period start date is incorrect  1. IF (period.startDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.startDate  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.438000 | 1. CMN.ATO.GEN.438000 |
| Period Date - End Date | Mandatory | Context period end date is incorrect  1. IF (period.endDate WHERE CONTEXT(ALL)) <> PARENT RETURN:RP:period.endDate  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.438001 | 1. CMN.ATO.GEN.438001 |

* + 1. Context instances

| **Context instance 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” | 1. IF COUNT(CONTEXT(RP.Y0)) > 1  RETURN VALIDATION MESSAGE  END IF | 1. Schematron ID = VR.ATO.CGLS.404113 | 1. CMN.ATO.GEN.200007 |
| RP.Y0-1 | “RprtPyType.xx.xx:ReportingParty” | “RelPrdDrtn.xx.xx:Y0Minus1” | 1. IF COUNT(CONTEXT(RP.Y0-1)) > 1  RETURN VALIDATION MESSAGE  END IF | 1. Schematron ID = VR.ATO.CGLS.404114 | 1. CMN.ATO.GEN.200007 |
| RP.Y0-2 | “RprtPyType.xx.xx:ReportingParty” | “RelPrdDrtn.xx.xx:Y0Minus2” | 1. IF COUNT(CONTEXT(RP.Y0-2)) > 1  RETURN VALIDATION MESSAGE  END IF | 1. Schematron ID = VR.ATO.CGLS.404115 | 1. CMN.ATO.GEN.200007 |
| RP.Y0-3 | “RprtPyType.xx.xx:ReportingParty” | “RelPrdDrtn.xx.xx:Y0Minus3” | 1. IF COUNT(CONTEXT(RP.Y0-3)) > 1  RETURN VALIDATION MESSAGE  END IF | 1. Schematron ID = VR.ATO.CGLS.404116 | 1. CMN.ATO.GEN.200007 |
| RP.Y0-4P | “RprtPyType.xx.xx:ReportingParty” | “RelPrdDrtn.xx.xx:Y0Minus4Plus” | 1. IF COUNT(CONTEXT(RP.Y0-4P)) > 1  RETURN VALIDATION MESSAGE  END IF | 1. Schematron ID = VR.ATO.CGLS.404117 | 1. CMN.ATO.GEN.200007 |

# Interaction Model

## .PRELODGE Specifications

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

## CGLS.LODGE Specifications

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

### CGLS.LODGE Request - Message

#### Discoverable Taxonomy Set References

|  |  |
| --- | --- |
| Schema | cgls.0003.lodge.request.02.00.report.xsd  cgls.0003.private.02.00.module.xsd |
| Linkbases | cgls.0003.lodge.request.02.00.defLink.xml  cgls.0003.private.02.00.defLink.xml |
| cgls.0003.lodge.request.02.00.labLinkInfoCls.xml  cgls.0003.private.02.00.labLinkInfoCls.xml |
| cgls.0003.lodge.request.02.00.presLink.xml |
| cgls.0003.lodge.request.02.00.refLink.xml |
| Schematron | To be advised |

#### Standard Business Document Header Content

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

#### Standard Business Document Body Content

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

##### CGLS.LODGE Request XBRL Context

Refer to Section 4 XBRL Context Specifications

##### CGLS.LODGE Request Message Content Table

The following table contains the facts – 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 ‘[CGLS31]’. Validation rule aliases are fully defined in Appendix C.

Rules that apply to all instances of some common modules, such as Address, Declaration, Organisation Name, Person Name, Electronic contact telephone and Financial Institution tuples, are defined separately as ‘Common module validation rules’ in Appendix D. A reference to the ‘common ruleset’ appears in the Instructions / Rules column against the first element within each applicable tuple.

| **Context - JE** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | rvctc3.02.02:Tax.Losses.TransferredLossCancelledByHeadCompany.Amount | 1. IF [CGLS38] <> NULL AND [CGLS38] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF 2. IN CONTEXT(JE) IF [CGLS38] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404073 2. Schematron ID = VR.ATO.CGLS.404143 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.CGLS.404057 |

| **Context - RP** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | pyid.02.00:Identifiers.AustralianBusinessNumber.Identifier | 1. IF (RP:pyid.xx.xx:Identifiers.AustralianBusinessNumber.Identifier <> NULLORBLANK) AND (PARENT RETURN:RP:pyid.xx.xx:Identifiers.AustralianBusinessNumber.Identifier <> NULLORBLANK) AND (RP:pyid.xx.xx:Identifiers.AustralianBusinessNumber.Identifier <> PARENT RETURN:RP:pyid.xx.xx:Identifiers.AustralianBusinessNumber.Identifier) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.402010 | 1. CMN.ATO.GEN.402010 |
| 2 | orgname1.02.00:OrganisationNameDetails Tuple (0..1) | N/A | N/A | N/A |
| 2.1 | pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code | 1. IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code <> NULLORBLANK) AND (pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code <> "MN")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.410049 | 1. CMN.ATO.GEN.410049 |
| 2.2 | pyde.02.00:OrganisationNameDetails.OrganisationalName.Text | 1. IF RP:pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text IN TUPLE (xbrli\organisationname1.xx.xx:OrganisationNameDetails) <> NULL AND RP:pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text IN TUPLE (xbrli\organisationname1.xx.xx:OrganisationNameDetails) <>  (PARENT RETURN:RP:pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text IN TUPLE (xbrli\organisationname2.xx.xx:OrganisationNameDetails) WHERE (TUPLE EXPLICIT pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code = "MN") AND (TUPLE EXPLICIT pyde.xx.xx:OrganisationNameDetails.Currency.Code = "C"))    RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.428045 | 1. CMN.ATO.GEN.428045 |
| 3 | rvctc3.02.02:Tax.Losses.TransferredLossUtilisedApportionmentRulesApplied.Indicator | N/A | N/A | N/A |
| 4 | rvctc3.02.02:Tax.Losses.TransferredLossCancelledByHeadCompany.Indicator | 1. IF [CGLS36] = TRUE AND  COUNT CONTEXT JE = 0   RETURN VALIDATION MESSAGE ENDIF 2. IF [CGLS36] = FALSE AND  (CGLS:JE:entity.identifier.TFN <> NULLORBLANK OR [CGLS38] <> NULL)  RETURN VALIDATION MESSAGE ENDIF 3. IF [CGLS36]= NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404022 2. Schematron ID = VR.ATO.CGLS.404023 3. Schematron ID = VR.ATO.CGLS.404130 | 1. CMN.ATO.CGLS.404022 2. CMN.ATO.CGLS.404023 3. CMN.ATO.GEN.001001 |
| 5 | rvctc3.02.11:Tax.Losses.MajorityOwnership.Indicator | N/A | N/A | N/A |
| 6 | rvctc3.02.11:Tax.Losses.SameBusiness.Indicator | N/A | N/A | N/A |
| 7 | rvctc3.02.02:Tax.Losses.UtilisedAfterConsolidationOwnershipContinuityTestNotPassedAndSameBusinessTest.Amount | 1. IF [CGLS44] <> NULL AND [CGLS44] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404079 | 1. CMN.ATO.GEN.400011 |
| 8 | rvctc3.02.02:Capital.Losses.UtilisedAfterConsolidationOwnershipContinuityTestNotPassedAndSameBusinessTest.Amount | 1. IF [CGLS45] <> NULL AND [CGLS45] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404080 | 1. CMN.ATO.GEN.400011 |
| 9 | rvctc3.02.00:Tax.Losses.CarriedForward.SameBusinessTestPassedBeforeBeingUtilised.Amount | 1. IF [CGLS46] <> NULL AND [CGLS46] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404081 | 1. CMN.ATO.GEN.400011 |
| 10 | rvctc3.02.02:Capital.Losses.CarriedForward.SameBusinessTestPassedBeforeBeingUtilised.Amount | 1. IF [CGLS47] <> NULL AND [CGLS47] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404082 | 1. CMN.ATO.GEN.400011 |
| 11 | rvctc3.02.02:Tax.Losses.CarriedForward.ComplyingSuperannuationFHSAClass.Amount | 1. IF [CGLS48] <> NULL AND [CGLS48] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404083 | 1. CMN.ATO.GEN.400011 |
| 12 | rvctc3.02.02:Capital.Losses.CarriedForward.ComplyingSuperannuationFHSAClass.Amount | 1. IF [CGLS49] <> NULL AND [CGLS49] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404084 | 1. CMN.ATO.GEN.400011 |
| 13 | rvctc3.02.02:Tax.Losses.ForeignLossComponentExcludingControlledForeignCompanyDeducted.Amount | 1. IF [CGLS79] <> NULL AND [CGLS79] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404097 | 1. CMN.ATO.GEN.400011 |
| 14 | rvctc3.02.02:Tax.Losses.CarriedForward.ForeignLossComponentExcludingControlledForeignCompanies.Amount | 1. IF [CGLS80] <> NULL AND [CGLS80] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404098 | 1. CMN.ATO.GEN.400011 |
| 15 | rvctc3.02.02:Tax.Losses.ForeignLossComponentOfTaxLossTransferredFromJoiningEntities.Amount | 1. IF [CGLS81] <> NULL AND [CGLS81] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404099 | 1. CMN.ATO.GEN.400011 |
| 16 | rvctc3.02.04:Tax.Losses.ControlledForeignCompany.Amount | 1. IF [CGLS82] <> NULL AND [CGLS82] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404100 | 1. CMN.ATO.GEN.400011 |
| 17 | rvctc3.02.02:Tax.Losses.ControlledForeignCompanyDeducted.Amount | 1. IF [CGLS69] <> NULL AND [CGLS69] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404089 | 1. CMN.ATO.GEN.400011 |
| 18 | rvctc3.02.02:Tax.Losses.CarriedForward.ControlledForeignCompany.Amount | 1. IF [CGLS70] <> NULL AND [CGLS70] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404090 | 1. CMN.ATO.GEN.400011 |
| 19 | rvctc3.02.02:Tax.Losses.BalanceOfTaxLossesBroughtForwardFromPriorYear.Amount | 1. IF [CGLS83] <> NULL AND [CGLS83] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF 2. IF ([CGLS94] OR [CGLS86] OR [CGLS89] OR [CGLS90] OR [CGLS91] OR [CGLS92] OR [CGLS103]<>NULL) AND ([CGLS94]+[CGLS86]+[CGLS103]+[CGLS89]+[CGLS90]+[CGLS91]+[CGLS92]>[CGLS83]+[CGLS85]+[CGLS87]+[CGLS88]) )   RETURN VALIDATION MESSAGE ENDIF 3. IF (([CGLS83] OR [CGLS85] OR [CGLS94] OR [CGLS86] OR [CGLS87] OR [CGLS88] OR [CGLS89] OR [CGLS90] OR [CGLS91] OR [CGLS92] OR [CGLS93] OR [CGLS103])<>NULL) AND ([CGLS93]<> [CGLS83]+[CGLS85]-[CGLS94]-[CGLS86]+[CGLS87]-[CGLS103]+[CGLS88]-[CGLS89]-[CGLS90]-[CGLS91]-[CGLS92]) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404124 2. Schematron ID = VR.ATO.CGLS.404145 3. Schematron ID = VR.ATO.CGLS.404146 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.CGLS.404145 3. CMN.ATO.CGLS.404146 |
| 20 | rvctc3.02.02:Tax.Losses.TransferredFromJoiningEntitiesUnderSubdivision707A.Amount | 1. IF [CGLS85] <> NULL AND [CGLS85] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404102 | 1. CMN.ATO.GEN.400011 |
| 21 | rvctc3.02.02:Tax.Losses.TransferredWithNilAvailableFractionApplied.Amount | 1. IF [CGLS94] <> NULL AND [CGLS94] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404123 | 1. CMN.ATO.GEN.400011 |
| 22 | rvctc3.02.02:Tax.Losses.ForgivenDebtNet.Amount | 1. IF [CGLS86] <> NULL AND [CGLS86] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404103 | 1. CMN.ATO.GEN.400011 |
| 23 | rvctc3.02.02:Tax.Losses.Incurred.Amount | 1. IF [CGLS87] <> NULL AND [CGLS87] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404104 | 1. CMN.ATO.GEN.400011 |
| 24 | rvctc3.02.02:Tax.Losses.ConversionOfExcessFrankingOffsets.Amount | 1. IF [CGLS88] <> NULL AND [CGLS88] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404105 | 1. CMN.ATO.GEN.400011 |
| 25 | rvctc3.02.02:Tax.Losses.ExemptIncomeNet.Amount | 1. IF [CGLS89] <> NULL AND [CGLS89] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404106 | 1. CMN.ATO.GEN.400011 |
| 26 | rvctc3.02.02:Tax.Losses.Forgone.Amount | 1. IF [CGLS90] <> NULL AND [CGLS90] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404107 | 1. CMN.ATO.GEN.400011 |
| 27 | rvctc3.02.00:Tax.Losses.Total.Amount | 1. IF [CGLS91] <> NULL AND [CGLS91] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404108 | 1. CMN.ATO.GEN.400011 |
| 28 | rvctc3.02.02:Tax.Losses.TransferredOut.Amount | 1. IF [CGLS92] <> NULL AND [CGLS92] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404109 | 1. CMN.ATO.GEN.400011 |
| 29 | rvctc3.02.00:Tax.Losses.Utilised.Amount | 1. IF [CGLS103] <> NULL AND [CGLS103] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404151 | 1. CMN.ATO.GEN.400011 |
| 30 | rvctc3.02.02:Tax.Losses.CarriedForward.LaterIncomeYearsTotal.Amount | 1. IF [CGLS93] <> NULL AND [CGLS93] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404110 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.COTF** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | rvctc3.02.02:Tax.Losses.TransferredFromJoiningEntitiesIncludingHeadCompany.Amount | 1. IF ([CGLS6] > 0 OR [CGLS9] > 0 OR [CGLS21] > 0 OR [CGLS24] > 0) AND ([CGLS39] = NULL OR [CGLS39] = 0) AND ([CGLS40] = NULL OR [CGLS40] = 0) AND ([CGLS41] = NULL OR [CGLS41] = 0) AND ([CGLS42] = NULL OR [CGLS42] = 0) AND ([CGLS43] = NULL OR [CGLS43] = 0)  RETURN VALIDATION MESSAGE ENDIF 2. IF [CGLS6] <> NULL AND [CGLS6] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404000 2. Schematron ID = VR.ATO.CGLS.404048 | 1. CMN.ATO.CGLS.404000 2. CMN.ATO.GEN.400011 |
| 2 | rvctc3.02.02:Tax.Losses.TransferredFromJoiningEntitiesAfterConsolidation.Amount | 1. IF [CGLS9] <> NULL AND [CGLS9] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404051 | 1. CMN.ATO.GEN.400011 |
| 3 | rvctc3.02.02:Capital.Losses.TransferredFromJoiningEntitiesIncludingHeadCompanyNet.Amount | 1. IF [CGLS21] <> NULL AND [CGLS21] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404061 | 1. CMN.ATO.GEN.400011 |
| 4 | rvctc3.02.02:Capital.Losses.TransferredFromJoiningEntitiesAfterConsolidation.Amount | 1. IF [CGLS24] <> NULL AND [CGLS24] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404064 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.COTP** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | rvctc3.02.02:Tax.Losses.TransferredFromJoiningEntitiesIncludingHeadCompany.Amount | 1. IF [CGLS5] <> NULL AND [CGLS5] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404047 | 1. CMN.ATO.GEN.400011 |
| 2 | rvctc3.02.02:Tax.Losses.TransferredFromJoiningEntitiesAfterConsolidation.Amount | 1. IF [CGLS8] <> NULL AND [CGLS8] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404050 | 1. CMN.ATO.GEN.400011 |
| 3 | rvctc3.02.02:Capital.Losses.TransferredFromJoiningEntitiesIncludingHeadCompanyNet.Amount | 1. IF [CGLS20] <> NULL AND [CGLS20] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404060 | 1. CMN.ATO.GEN.400011 |
| 4 | rvctc3.02.02:Capital.Losses.TransferredFromJoiningEntitiesAfterConsolidation.Amount | 1. IF [CGLS23] <> NULL AND [CGLS23] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404063 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.COTT** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | rvctc3.02.02:Tax.Losses.TransferredFromJoiningEntitiesIncludingHeadCompany.Amount | 1. IF [CGLS7] <> NULL AND [CGLS7] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404049 | 1. CMN.ATO.GEN.400011 |
| 2 | rvctc3.02.02:Tax.Losses.TransferredFromJoiningEntitiesAfterConsolidation.Amount | 1. IF [CGLS10] <> NULL AND [CGLS10] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404052 | 1. CMN.ATO.GEN.400011 |
| 3 | rvctc3.02.02:Capital.Losses.TransferredFromJoiningEntitiesIncludingHeadCompanyNet.Amount | 1. IF [CGLS22] <> NULL AND [CGLS22] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404062 | 1. CMN.ATO.GEN.400011 |
| 4 | rvctc3.02.02:Capital.Losses.TransferredFromJoiningEntitiesAfterConsolidation.Amount | 1. IF [CGLS25] <> NULL AND [CGLS25] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404065 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.GRP** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | rvctc3.02.00:Tax.Losses.Utilised.Amount | 1. IF ([CGLS11] + [CGLS12]) <> [CGLS13]  RETURN VALIDATION MESSAGE ENDIF 2. IF [CGLS11] <> NULL AND [CGLS11] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404001 2. Schematron ID = VR.ATO.CGLS.404053 | 1. CMN.ATO.CGLS.404001 2. CMN.ATO.GEN.400011 |
| 2 | rvctc3.02.00:Tax.Losses.CarriedForward.Total.Amount | 1. IF [CGLS17] + [CGLS18] <> [CGLS19]  RETURN VALIDATION MESSAGE ENDIF 2. IF [CGLS17] <> NULL AND [CGLS17] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404010 2. Schematron ID = VR.ATO.CGLS.404057 | 1. CMN.ATO.CGLS.404010 2. CMN.ATO.GEN.400011 |
| 3 | rvctc3.02.02:Capital.Losses.UtilisedNet.Amount | 1. IF ([CGLS26] + [CGLS27]) <> [CGLS28]  RETURN VALIDATION MESSAGE ENDIF 2. IF [CGLS26] <> NULL AND [CGLS26] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404014 2. Schematron ID = VR.ATO.CGLS.404066 | 1. CMN.ATO.CGLS.404014 2. CMN.ATO.GEN.400011 |
| 4 | rvctc3.02.02:Capital.Losses.CarriedForward.Net.Amount | 1. IF [CGLS32] + [CGLS33] <> [CGLS34]  RETURN VALIDATION MESSAGE ENDIF 2. IF [CGLS32] <> NULL AND [CGLS32] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404019 2. Schematron ID = VR.ATO.CGLS.404070 | 1. CMN.ATO.CGLS.404019 2. CMN.ATO.GEN.400011 |

| **Context - RP.TOT** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | rvctc3.02.00:Tax.Losses.Utilised.Amount | 1. IF [CGLS44] <> NULL AND [CGLS44] > [CGLS13]  RETURN VALIDATION MESSAGE ENDIF 2. IF [CGLS13] > 0 AND  [CGLS13] <>[CTR117]  RETURN VALIDATION MESSAGE ENDIF 3. IF [CGLS13] <> NULL AND [CGLS13] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404005 2. Schematron ID = VR.ATO.CGLS.404006 3. Schematron ID = VR.ATO.CGLS.404055 | 1. CMN.ATO.CGLS.404005 2. CMN.ATO.CGLS.404006 3. CMN.ATO.GEN.400011 |
| 2 | rvctc3.02.00:Tax.Losses.CarriedForward.Total.Amount | 1. IF [CGLS19] > 0 AND  [CGLS19] <> [CTR175]  RETURN VALIDATION MESSAGE ENDIF 2. IF [CGLS46] <> NULL AND [CGLS46] > [CGLS19]  RETURN VALIDATION MESSAGE ENDIF 3. IF ([CGLS19] <> NULL OR [CGLS93] <> NULL) AND [CGLS19] <> [CGLS93]  RETURN VALIDATION MESSAGE ENDIF 4. IF [CGLS19] <> NULL AND [CGLS19] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404011 2. Schematron ID = VR.ATO.CGLS.404012 3. Schematron ID = VR.ATO.CGLS.404013 4. Schematron ID = VR.ATO.CGLS.404059 | 1. CMN.ATO.CGLS.404011 2. CMN.ATO.CGLS.404012 3. CMN.ATO.CGLS.404013 4. CMN.ATO.GEN.400011 |
| 3 | rvctc3.02.02:Capital.Losses.UtilisedNet.Amount | 1. IF [CGLS45] <> NULL AND [CGLS45] > [CGLS28]  RETURN VALIDATION MESSAGE ENDIF 2. IF [CGLS28] <> NULL AND [CGLS28] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404018 2. Schematron ID = VR.ATO.CGLS.404068 | 1. CMN.ATO.CGLS.404018 2. CMN.ATO.GEN.400011 |
| 4 | rvctc3.02.02:Capital.Losses.CarriedForward.Net.Amount | 1. IF [CGLS34] > 0 AND  [CGLS34] <> [CTR176]  RETURN VALIDATION MESSAGE ENDIF 2. IF [CGLS47] <> NULL AND [CGLS47] > [CGLS34]  RETURN VALIDATION MESSAGE ENDIF 3. IF [CGLS34] <> NULL AND [CGLS34] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404020 2. Schematron ID = VR.ATO.CGLS.404021 3. Schematron ID = VR.ATO.CGLS.404072 | 1. CMN.ATO.CGLS.404020 2. CMN.ATO.CGLS.404021 3. CMN.ATO.GEN.400011 |

| **Context - RP.TRFD** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | rvctc3.02.00:Tax.Losses.Utilised.Amount | 1. IF [CGLS12] > 0 AND COUNT([CGLS15]) = 0  RETURN VALIDATION MESSAGE ENDIF 2. IF ANY OCCURRENCE OF [CGLS15] <> NULL AND ([CGLS12] = NULL OR [CGLS12] = 0)  RETURN VALIDATION MESSAGE ENDIF 3. IF SUM([CGLS16]) > [CGLS12]  RETURN VALIDATION MESSAGE ENDIF 4. IF [CGLS12] <> NULL AND [CGLS12] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404002 2. Schematron ID = VR.ATO.CGLS.404003 3. Schematron ID = VR.ATO.CGLS.404004 4. Schematron ID = VR.ATO.CGLS.404054 | 1. CMN.ATO.CGLS.404002 2. CMN.ATO.CGLS.404003 3. CMN.ATO.CGLS.404004 4. CMN.ATO.GEN.400011 |
| 2 | rvctc3.02.00:Tax.Losses.CarriedForward.Total.Amount | 1. IF [CGLS18] <> NULL AND [CGLS18] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404058 | 1. CMN.ATO.GEN.400011 |
| 3 | rvctc3.02.02:Capital.Losses.UtilisedNet.Amount | 1. IF [CGLS27] > 0 AND COUNT([CGLS30]) = 0  RETURN VALIDATION MESSAGE ENDIF 2. IF ANY OCCURRENCE OF [CGLS30] <> NULL AND ([CGLS27] = NULL OR [CGLS27] = 0)  RETURN VALIDATION MESSAGE ENDIF 3. IF SUM([CGLS31]) > [CGLS27]  RETURN VALIDATION MESSAGE ENDIF 4. IF [CGLS27] <> NULL AND [CGLS27] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404015 2. Schematron ID = VR.ATO.CGLS.404016 3. Schematron ID = VR.ATO.CGLS.404017 4. Schematron ID = VR.ATO.CGLS.404067 | 1. CMN.ATO.CGLS.404015 2. CMN.ATO.CGLS.404016 3. CMN.ATO.CGLS.404017 4. CMN.ATO.GEN.400011 |
| 4 | rvctc3.02.02:Capital.Losses.CarriedForward.Net.Amount | 1. IF [CGLS33] <> NULL AND [CGLS33] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404071 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.Y0** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | rvctc3.02.02:Tax.Losses.TransferredLossWhichFirstFailedTheContinuityOfOwnershipOrControlTests.Amount | 1. IF [CGLS39] <> NULL AND [CGLS39] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404074 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.Y0-1** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | rvctc3.02.02:Tax.Losses.TransferredLossWhichFirstFailedTheContinuityOfOwnershipOrControlTests.Amount | 1. IF [CGLS40] <> NULL AND [CGLS40] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404075 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.Y0-2** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | rvctc3.02.02:Tax.Losses.TransferredLossWhichFirstFailedTheContinuityOfOwnershipOrControlTests.Amount | 1. IF [CGLS41] <> NULL AND [CGLS41] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404076 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.Y0-3** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | rvctc3.02.02:Tax.Losses.TransferredLossWhichFirstFailedTheContinuityOfOwnershipOrControlTests.Amount | 1. IF [CGLS42] <> NULL AND [CGLS42] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404077 | 1. CMN.ATO.GEN.400011 |

| **Context - RP.Y0-4P** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | rvctc3.02.02:Tax.Losses.TransferredLossWhichFirstFailedTheContinuityOfOwnershipOrControlTests.Amount | 1. IF [CGLS43] <> NULL AND [CGLS43] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404078 | 1. CMN.ATO.GEN.400011 |

| **Context - TRFR** | | | | |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | rvctc3.02.02:Tax.Losses.TransferredUtilised.Fraction | 1. IN CONTEXT(TRFR) IF [CGLS15] > 1.000 OR [CGLS30] > 1.000  RETURN VALIDATION MESSAGE ENDIF 2. IN CONTEXT(TRFR) IF [CGLS15] = NULL AND [CGLS30] = NULL  RETURN VALIDATION MESSAGE ENDIF 3. IF [CGLS15] <> NULL AND [CGLS15] <> NUMBER(U,4,3)  RETURN VALIDATION ERROR ENDIF 4. IN CONTEXT(TRFR) IF [CGLS15] = NULL AND [CGLS16] <> NULL  RETURN VALIDATION MESSAGE ENDIF 5. IF [CGLS15] = 0  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404007 2. Schematron ID = VR.ATO.CGLS.404037 3. Schematron ID = VR.ATO.CGLS.404111 4. Schematron ID = VR.ATO.CGLS.404135 5. Schematron ID = VR.ATO.CGLS.404141 | 1. CMN.ATO.CGLS.404007 2. CMN.ATO.CGLS.404037 3. CMN.ATO.CGLS.404046 4. CMN.ATO.CGLS.404049 5. CMN.ATO.CGLS.404055 |
| 2 | rvctc3.02.00:Tax.Losses.TransferredUtilised.Amount | 1. IF ANY OCCURRENCE OF [CGLS16] > 0 OR ANY OCCURRENCE OF [CGLS31] > 0 AND [CGLS35] = NULL  RETURN VALIDATION MESSAGE ENDIF 2. IF [CGLS35] <> NULL AND  COUNT(CONTEXT(TRFR))=0  RETURN VALIDATION MESSAGE  ENDIF 3. IF [CGLS16] <> NULL AND [CGLS16] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF 4. IN CONTEXT(TRFR) IF [CGLS15] <> NULL AND [CGLS16] = NULL RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404008 2. Schematron ID = VR.ATO.CGLS.404009 3. Schematron ID = VR.ATO.CGLS.404056 4. Schematron ID = VR.ATO.CGLS.404136 | 1. CMN.ATO.CGLS.404008 2. CMN.ATO.CGLS.404009 3. CMN.ATO.GEN.400011 4. CMN.ATO.CGLS.404050 |
| 3 | rvctc3.02.02:Capital.Losses.TransferredUtilised.Fraction | 1. IF [CGLS30] <> NULL AND [CGLS30] <> NUMBER (U,4,3)   RETURN VALIDATION MESSAGE ENDIF 2. IN CONTEXT(TRFR) IF [CGLS30] = NULL AND [CGLS31] <> NULL  RETURN VALIDATION MESSAGE ENDIF 3. IF [CGLS30] = 0  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404112 2. Schematron ID = VR.ATO.CGLS.404137 3. Schematron ID = VR.ATO.CGLS.404142 | 1. CMN.ATO.CGLS.404046 2. CMN.ATO.CGLS.404051 3. CMN.ATO.CGLS.404056 |
| 4 | rvctc3.02.02:Capital.Losses.TransferredUtilised.Amount | 1. IF [CGLS31] <> NULL AND [CGLS31] <> MONETARY(U,11,0)   RETURN VALIDATION MESSAGE ENDIF 2. IN CONTEXT(TRFR) IF [CGLS30] <> NULL AND [CGLS31] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.CGLS.404069 2. Schematron ID = VR.ATO.CGLS.404138 | 1. CMN.ATO.GEN.400011 2. CMN.ATO.CGLS.404052 |

### CGLS.LODGE Response – Message

#### Discoverable Taxonomy Set References

No XBRL instance will be returned.

#### Standard Business Document Header Content

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

#### 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:ReportPartyTypeDimension = “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 ‘CGLS12’. 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 cgls.0003 reporting taxonomy are listed below.

The following table contains the logical message structure of the Consolidated Groups Losses Schedule.

| Logical  Seq Num | Alias | ReportLabel | Definition |
| --- | --- | --- | --- |
| 1 | CGLS1 | Business Entity Tax File Number | CGLS:RP:pyid.02.00:Identifiers.TaxFileNumber.Identifier |
| 2 | CGLS3 | Australian Business Number of Business Entity | CGLS:RP:pyid.02.00:Identifiers.AustralianBusinessNumber.Identifier |
| 3 | CGLS100 | Organisational Name Type Code | CGLS:RP.[OrganisationNameDetails.OrganisationalNameType.Code='MN']:pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code |
| 4 | CGLS2 | Name of Business Entity | CGLS:RP.[OrganisationNameDetails.OrganisationalNameType.Code='MN']:pyde.02.00:OrganisationNameDetails.OrganisationalName.Text |
| 5 | CGLS5 | Tax losses,excluding film losses, transferred from joining entities (including head company) at consolidation because the continuity of ownership and control tests were satisfied | CGLS:RP.COTP:rvctc3.02.02:Tax.Losses.TransferredFromJoiningEntitiesIncludingHeadCompany.Amount |
| 6 | CGLS6 | Tax losses,excluding film losses, transferred from joining entities (including head company) at consolidation because the same business test was satisfied | CGLS:RP.COTF:rvctc3.02.02:Tax.Losses.TransferredFromJoiningEntitiesIncludingHeadCompany.Amount |
| 7 | CGLS7 | Tax losses,excluding film losses, transferred from joining entities (including head company) at consolidation from a trust | CGLS:RP.COTT:rvctc3.02.02:Tax.Losses.TransferredFromJoiningEntitiesIncludingHeadCompany.Amount |
| 8 | CGLS8 | Tax losses, ecluding film losses, transferred from joining entities to the head company after consolidation because the continuity of ownership and control tests were satisfied | CGLS:RP.COTP:rvctc3.02.02:Tax.Losses.TransferredFromJoiningEntitiesAfterConsolidation.Amount |
| 9 | CGLS9 | Tax losses, excluding film losses, transferred from joining entities to the head company after consolidation where the continuity of ownership and control tests were failed but the joining company satisfied the same business test | CGLS:RP.COTF:rvctc3.02.02:Tax.Losses.TransferredFromJoiningEntitiesAfterConsolidation.Amount |
| 10 | CGLS10 | Tax losses, excluding film losses, transferred after consolidation from a trust | CGLS:RP.COTT:rvctc3.02.02:Tax.Losses.TransferredFromJoiningEntitiesAfterConsolidation.Amount |
| 11 | CGLS11 | The amount of group tax losses utilised, excluding film losses. | CGLS:RP.GRP:rvctc3.02.00:Tax.Losses.Utilised.Amount |
| 12 | CGLS12 | The amount of transferred tax losses utilised, excluding film losses | CGLS:RP.TRFD:rvctc3.02.00:Tax.Losses.Utilised.Amount |
| 13 | CGLS13 | The amount of total tax losses utilised, excluding film losses | CGLS:RP.TOT:rvctc3.02.00:Tax.Losses.Utilised.Amount |
| 14 | CGLS14 | Transferor Tax File Number for tax losses utilised | CGLS:TRFR:pyid.02.00:Identifiers.TaxFileNumber.Identifier |
| 15 | CGLS15 | Transferred tax losses utilised, excluding film losses, available fraction | CGLS:TRFR:rvctc3.02.02:Tax.Losses.TransferredUtilised.Fraction |
| 16 | CGLS16 | Transferred tax losses utilised, excluding film losses, available amount | CGLS:TRFR:rvctc3.02.00:Tax.Losses.TransferredUtilised.Amount |
| 17 | CGLS17 | The tax losses carried forward to later income years - Group | CGLS:RP.GRP:rvctc3.02.00:Tax.Losses.CarriedForward.Total.Amount |
| 18 | CGLS18 | The tax losses carried forward to later income years - Transferred | CGLS:RP.TRFD:rvctc3.02.00:Tax.Losses.CarriedForward.Total.Amount |
| 19 | CGLS19 | The tax losses carried forward to later income years - Total | CGLS:RP.TOT:rvctc3.02.00:Tax.Losses.CarriedForward.Total.Amount |
| 20 | CGLS20 | Net capital losses, excluding film losses, transferred from joining entities (including head company) at consolidation because the continuity of ownership and control tests were satisfied | CGLS:RP.COTP:rvctc3.02.02:Capital.Losses.TransferredFromJoiningEntitiesIncludingHeadCompanyNet.Amount |
| 21 | CGLS21 | Net capital losses transferred from joining entities (including head company) to the head company at consolidation where the continuity of ownership and control tests were failed but the joining company satisfied the same business test | CGLS:RP.COTF:rvctc3.02.02:Capital.Losses.TransferredFromJoiningEntitiesIncludingHeadCompanyNet.Amount |
| 22 | CGLS22 | Net capital losses that were transferred at consolidation by a trust | CGLS:RP.COTT:rvctc3.02.02:Capital.Losses.TransferredFromJoiningEntitiesIncludingHeadCompanyNet.Amount |
| 23 | CGLS23 | net capital losses transferred from joining entities to the head company after consolidation because the continuity of ownership and control tests were satisfied | CGLS:RP.COTP:rvctc3.02.02:Capital.Losses.TransferredFromJoiningEntitiesAfterConsolidation.Amount |
| 24 | CGLS24 | Net capital losses transferred from joining entities to the head company after consolidation where the continuity of ownership and control tests were failed but the joining company satisfied the same business test | CGLS:RP.COTF:rvctc3.02.02:Capital.Losses.TransferredFromJoiningEntitiesAfterConsolidation.Amount |
| 25 | CGLS25 | Net capital losses that were transferred after consolidation by a trust. | CGLS:RP.COTT:rvctc3.02.02:Capital.Losses.TransferredFromJoiningEntitiesAfterConsolidation.Amount |
| 26 | CGLS26 | The amount of group net capital losses utilised. | CGLS:RP.GRP:rvctc3.02.02:Capital.Losses.UtilisedNet.Amount |
| 27 | CGLS27 | The amount of transferred net capital losses utilised. | CGLS:RP.TRFD:rvctc3.02.02:Capital.Losses.UtilisedNet.Amount |
| 28 | CGLS28 | The amount of total net capital losses utilised. | CGLS:RP.TOT:rvctc3.02.02:Capital.Losses.UtilisedNet.Amount |
| 29 | CGLS29 | Transferor Tax File Number for net capital losses utilised | CGLS:TRFR:pyid.02.00:Identifiers.TaxFileNumber.Identifier |
| 30 | CGLS30 | Net capital losses utilised, excluding film losses, available fraction | CGLS:TRFR:rvctc3.02.02:Capital.Losses.TransferredUtilised.Fraction |
| 31 | CGLS31 | Net capital losses utilised, excluding film losses, available amount | CGLS:TRFR:rvctc3.02.02:Capital.Losses.TransferredUtilised.Amount |
| 32 | CGLS32 | Net capital losses carried forward to later income years - Group | CGLS:RP.GRP:rvctc3.02.02:Capital.Losses.CarriedForward.Net.Amount |
| 33 | CGLS33 | Net capital losses carried forward to later income years - Transferred | CGLS:RP.TRFD:rvctc3.02.02:Capital.Losses.CarriedForward.Net.Amount |
| 34 | CGLS34 | Net capital losses carried forward to later income years - Total | CGLS:RP.TOT:rvctc3.02.02:Capital.Losses.CarriedForward.Net.Amount |
| 35 | CGLS35 | Were the apportionment rules applied? | CGLS:RP:rvctc3.02.02:Tax.Losses.TransferredLossUtilisedApportionmentRulesApplied.Indicator |
| 36 | CGLS36 | Has the head company cancelled the transfer of a loss? | CGLS:RP:rvctc3.02.02:Tax.Losses.TransferredLossCancelledByHeadCompany.Indicator |
| 37 | CGLS37 | Cancellation of transfer of losses - Joining entity Tax File Number | CGLS:JE:pyid.02.00:Identifiers.TaxFileNumber.Identifier |
| 38 | CGLS38 | Details of cancellation of transfer of losses - Joining entity amount | CGLS:JE:rvctc3.02.02:Tax.Losses.TransferredLossCancelledByHeadCompany.Amount |
| 39 | CGLS101 | Has continuity of majority ownership test being passed | CGLS:RP:rvctc3.02.11:Tax.Losses.MajorityOwnership.Indicator |
| 40 | CGLS102 | Is same business test being satisfied | CGLS:RP:rvctc3.02.11:Tax.Losses.SameBusiness.Indicator |
| 41 | CGLS39 | The total amount of tax losses and net capital losses, excluding film losses, for each joining company that transferred a same business test tax loss or same business test net capital loss to the head company that first failed the continuity of ownership | CGLS:RP.Y0:rvctc3.02.02:Tax.Losses.TransferredLossWhichFirstFailedTheContinuityOfOwnershipOrControlTests.Amount |
| 42 | CGLS40 | The total amount of tax losses and net capital losses, excluding film losses, for each joining company that transferred a same business test tax loss or same business test net capital loss to the head company that first failed the continuity of ownership | CGLS:RP.Y0-1:rvctc3.02.02:Tax.Losses.TransferredLossWhichFirstFailedTheContinuityOfOwnershipOrControlTests.Amount |
| 43 | CGLS41 | The total amount of tax losses and net capital losses, excluding film losses, for each joining company that transferred a same business test tax loss or same business test net capital loss to the head company that first failed the continuity of ownership | CGLS:RP.Y0-2:rvctc3.02.02:Tax.Losses.TransferredLossWhichFirstFailedTheContinuityOfOwnershipOrControlTests.Amount |
| 44 | CGLS42 | The total amount of tax losses and net capital losses, excluding film losses, for each joining company that transferred a same business test tax loss or same business test net capital loss to the head company that first failed the continuity of ownership | CGLS:RP.Y0-3:rvctc3.02.02:Tax.Losses.TransferredLossWhichFirstFailedTheContinuityOfOwnershipOrControlTests.Amount |
| 45 | CGLS43 | The total amount of tax losses and net capital losses, excluding film losses, for each joining company that transferred a same business test tax loss or same business test net capital loss to the head company that first failed the continuity of ownership | CGLS:RP.Y0-4P:rvctc3.02.02:Tax.Losses.TransferredLossWhichFirstFailedTheContinuityOfOwnershipOrControlTests.Amount |
| 46 | CGLS44 | The amount of tax losses utilised after consolidation which failed the continuity of ownership test but satisfied the same business test | CGLS:RP:rvctc3.02.02:Tax.Losses.UtilisedAfterConsolidationOwnershipContinuityTestNotPassedAndSameBusinessTest.Amount |
| 47 | CGLS45 | The amount of net capital losses utilised after consolidation which the continuity of ownership test failed but satisfied the same business test | CGLS:RP:rvctc3.02.02:Capital.Losses.UtilisedAfterConsolidationOwnershipContinuityTestNotPassedAndSameBusinessTest.Amount |
| 48 | CGLS46 | Amount of tax losses carried forward to later income years which the same business test satisfied | CGLS:RP:rvctc3.02.00:Tax.Losses.CarriedForward.SameBusinessTestPassedBeforeBeingUtilised.Amount |
| 49 | CGLS47 | Amount of net capital losses, excluding film losses, carried forward to later income years which the same business test must be satisfied before they can be utilised | CGLS:RP:rvctc3.02.02:Capital.Losses.CarriedForward.SameBusinessTestPassedBeforeBeingUtilised.Amount |
| 50 | CGLS48 | Complying superannuation/FHSA class tax losses carried forward to later income years | CGLS:RP:rvctc3.02.02:Tax.Losses.CarriedForward.ComplyingSuperannuationFHSAClass.Amount |
| 51 | CGLS49 | Complying superannuation/FHSA net capital losses carried forward to later income years | CGLS:RP:rvctc3.02.02:Capital.Losses.CarriedForward.ComplyingSuperannuationFHSAClass.Amount |
| 52 | CGLS79 | Foreign loss component of a tax loss-excludes losses of CFCs- Foreign loss component of tax losses deducted - included at the tax losses deducted label of your Company tax return | CGLS:RP:rvctc3.02.02:Tax.Losses.ForeignLossComponentExcludingControlledForeignCompanyDeducted.Amount |
| 53 | CGLS80 | Foreign loss component of a tax loss-excludes losses of CFCs- Foreign loss component of tax losses carried forward - included at the tax losses carried forward to later income years on your Company tax return | CGLS:RP:rvctc3.02.02:Tax.Losses.CarriedForward.ForeignLossComponentExcludingControlledForeignCompanies.Amount |
| 54 | CGLS81 | Foreign loss component of a tax loss-excludes losses of CFCs - Foreign loss component of tax loss transferred from joining entities | CGLS:RP:rvctc3.02.02:Tax.Losses.ForeignLossComponentOfTaxLossTransferredFromJoiningEntities.Amount |
| 55 | CGLS82 | Foreign source losses Current Year CFC Losses | CGLS:RP:rvctc3.02.04:Tax.Losses.ControlledForeignCompany.Amount |
| 56 | CGLS69 | Foreign source losses - CFC losses deducted | CGLS:RP:rvctc3.02.02:Tax.Losses.ControlledForeignCompanyDeducted.Amount |
| 57 | CGLS70 | Foreign source losses - CFC losses carried forward | CGLS:RP:rvctc3.02.02:Tax.Losses.CarriedForward.ControlledForeignCompany.Amount |
| 58 | CGLS83 | Tax losses reconciliation for consolidated groups - Balance of the undeducted amount of tax losses, excluding net capital losses and film losses, brought forward from the prior income year | CGLS:RP:rvctc3.02.02:Tax.Losses.BalanceOfTaxLossesBroughtForwardFromPriorYear.Amount |
| 59 | CGLS85 | Tax losses reconciliation for consolidated groups - ADD Tax losses transferred from joining entities under Subdivision 707-A | CGLS:RP:rvctc3.02.02:Tax.Losses.TransferredFromJoiningEntitiesUnderSubdivision707A.Amount |
| 60 | CGLS94 | Tax losses reconciliation for consolidated groups - SUBTRACT Transferred tax losses with a nil available fraction that has been applied | CGLS:RP:rvctc3.02.02:Tax.Losses.TransferredWithNilAvailableFractionApplied.Amount |
| 61 | CGLS86 | Tax losses reconciliation for consolidated groups - SUBTRACT Amount of net forgiven debt applied to reduce tax losses | CGLS:RP:rvctc3.02.02:Tax.Losses.ForgivenDebtNet.Amount |
| 62 | CGLS87 | Tax losses reconciliation for consolidated groups - ADD Tax loss, excluding net capital losses and film losses, incurred during current year, disregarding net exempt income and excess franking credits | CGLS:RP:rvctc3.02.02:Tax.Losses.Incurred.Amount |
| 63 | CGLS88 | Tax losses reconciliation for consolidated groups - ADD Tax loss amount, excluding net capital losses and film losses, from conversion of excess franking offsets | CGLS:RP:rvctc3.02.02:Tax.Losses.ConversionOfExcessFrankingOffsets.Amount |
| 64 | CGLS89 | Tax losses reconciliation for consolidated groups - SUBTRACT Net exempt income to be taken into account in calculating the company's tax loss or carried forward tax loss, excluding net capital losses and film losses | CGLS:RP:rvctc3.02.02:Tax.Losses.ExemptIncomeNet.Amount |
| 65 | CGLS90 | Tax losses reconciliation for consolidated groups - SUBTRACT Tax losses cancelled or forgone, excluding net capital losses and film losses | CGLS:RP:rvctc3.02.02:Tax.Losses.Forgone.Amount |
| 66 | CGLS91 | Tax losses reconciliation for consolidated groups - SUBTRACT Tax losses deducted. | CGLS:RP:rvctc3.02.00:Tax.Losses.Total.Amount |
| 67 | CGLS92 | Tax losses reconciliation for consolidated groups - SUBTRACT Tax losses, excluding net capital losses and film losses, transferred out under Subdivision 170-A of the ITAA 1997 | CGLS:RP:rvctc3.02.02:Tax.Losses.TransferredOut.Amount |
| 68 | CGLS103 | SUBTRACT amount of utilised losses in both the current and middle year for loss carry-back | CGLS:RP:rvctc3.02.00:Tax.Losses.Utilised.Amount |
| 69 | CGLS93 | Tax losses reconciliation for consolidated groups - Total tax losses carried forward to later income years | CGLS:RP:rvctc3.02.02:Tax.Losses.CarriedForward.LaterIncomeYearsTotal.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 cgls.0003