|  |  |  |  |
| --- | --- | --- | --- |
|  | | | |
|  | |  |  |
| Standard Business Reporting  Australian Taxation Office –  Losses Schedule (ls.0003)  Release Notes  Program name: Standard Business Reporting  Date: 5 August 2013 | | | |
|  | | | |
| This document and its attachments are **Unclassified** |  | | |
|  | For further information or questions, contact the SBR Service Desk at [SBRServiceDesk@sbr.gov.au](mailto:SBRServiceDesk@sbr.gov.au) or call 1300 488 231. International callers may use +61-2-6216 5577 | | |

VERSION CONTROL

|  |  |  |
| --- | --- | --- |
| Version | Release date | Description of changes |
| 0.1 | 25/01/2013 | Draft for consultation  Initial release |
| 1.0 | 29/05/2013 | Production Release - suitable for use  Changes in this version:  Included new Section 2.3 – Known Issue  New tax time 2013 cyclical changes  New maintenance and enhancement items:  SWS 1197 – Delete rule and replace with latest context rules  In Section 1.2 AUDIENCE AND SCOPE, amend ls.0003 to ls.0002.  In Section 1.3 REFERENCES remove “Company” from the “Document description”. |
| 1.1 | 05/08/2013 | There are two new validation rules which have been added to the Losses Schedule schematron.   These validation rules are:  1. VR.ATO.LS.414104 and  2. VR.ATO.LS.414112 (this validation rule includes update to rule logic).  These new validation rules have been added due to the passing of new legislation which introduces a loss carry back tax offset for Companies. The driver for this change is outlined in the Tax Time 2013 Business Case 66 – Improving Access to Company Losses – Company Loss Carry Back. |

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

Copyright

© Commonwealth of Australia 2013 (see exceptions below).

This work is copyright.  Use of this Information and Material is subject to the terms and conditions in the "SBR Disclaimer and Conditions of Use" which is available at [http://www.sbr.gov.au](http://www.sbr.gov.au/). You must ensure that you comply with those terms and conditions. In particular, those terms and conditions include disclaimers and limitations on the liability of the Commonwealth and an indemnity from you to the Commonwealth and its personnel, the SBR Agencies and their personnel.

You must include this copyright notice in all copies of this Information and Material which you create.  If you modify, adapt or prepare derivative works of the Information and Material, the notice must still be included but you must add your own copyright statement to your modification, adaptation or derivative work which makes clear the nature of your modification, adaptation or derivative work and you must include an acknowledgement that the adaptation, modification or derivative work is based on Commonwealth or SBR Agency owned Information and Material.  Copyright in SBR Agency specific aspects of the SBR Reporting Taxonomy is owned by the relevant SBR Agency.

Table of contents

[1 Introduction 5](#_Toc363030261)

[1.1 Purpose 5](#_Toc363030262)

[1.2 Audience and Scope 5](#_Toc363030263)

[1.3 References 5](#_Toc363030264)

[1.4 Purpose of Release 5](#_Toc363030265)

[1.5 Summary of impacts on software developers 5](#_Toc363030266)

[2 Notes on This Release 6](#_Toc363030267)

[2.1 Tax Time 2013 Change Overview (Business Cases) 6](#_Toc363030268)

[2.2 Maintenance and Enhancement Items 6](#_Toc363030269)

[2.3 Known Issue 6](#_Toc363030270)

[3 Message Structure Changes 7](#_Toc363030271)

[3.1 Added Elements 7](#_Toc363030272)

[3.2 Removed Elements 7](#_Toc363030273)

[3.3 Updated Elements 7](#_Toc363030274)

[4 Changes to Validation Rules 8](#_Toc363030275)

[4.1 Added Validation Rules 8](#_Toc363030276)

[4.2 Removed Validation Rules 8](#_Toc363030277)

[4.3 Updated Validation Rules (Technical Rule Specification) 9](#_Toc363030278)

[4.4 Updated Validation Rules (Response Message) 9](#_Toc363030279)

[5 Changes to Error Response Messages 11](#_Toc363030280)

[5.1 Added Error Response Messages 11](#_Toc363030281)

[5.2 Removed Error Response Messages 11](#_Toc363030282)

[5.3 Updated Error Response Messages 11](#_Toc363030283)

1. Introduction
   1. Purpose

The purpose of this document is to advise software developers of implementation details and changes to the Standard Business Reporting (SBR) Losses Schedule (LS) web service for , provided by the Australian Taxation Office (ATO).

* 1. Audience and Scope

This document contains a summary of changes to the ls.0002 web service for . It is provided as a supplement to the *Losses Schedule 2013 Message Implementation Guide Version 1.0*.

* 1. References

|  |  |  |
| --- | --- | --- |
| **Ref** | **Document Link** | **Document description** |
| 1 | The SBR Message Implementation Guide (MIG) for Losses Schedule (ls.0003) document can be downloaded at  <https://www.sbr.gov.au/software-developers/developer-tools/ato> | Contains the necessary business and technical information to support software developers in the implementation of the Tax Office’s SBR Income Tax Return reporting services. |
|

* 1. Purpose of Release

This new release of the web service implements regulatory and ATO business changes for the tax time cycle.

* 1. Summary of impacts on software developers

There are changes to the message structure for for .

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

New schematron and conformance suite for have been created incorporating the changes to the taxonomy, validation rules and error response messages described in this release note.

1. Notes on This Release
   1. Tax Time Change Overview (Business Cases)

The following tax time business cases have resulted in the change of the message.

| **Business case ID** | **Description** |
| --- | --- |
| Tax Time cyclical changes | * Context instance label update * Dimension version update |
| BC 2013 - 066 | Improving Access to Company Losses - Company Loss Carry-Back |

* 1. Maintenance and Enhancement Items

The following maintenance and enhancement items were also included in the change of the Company Tax Return message, validation rules and error response messages.

* SWS 151 – Amended VR.ATO.LS414091 to VR.ATO.LS.414091 and Amended VR.ATO.LS414092 to VR.ATO.LS.414092
* SWS 407 - New response message is required for the AP360's and MIGs for the LS, CGLS, CGTS & CAS form
* SWS 1165 - Remove Rule VR.ATO.LS.414093 as XBRL Validator carries out this validation.
* SWS 1167 - Remove Rule VR.ATO.GEN.000240 as XBRL Validator carries out this validation.
* SWS 1120 - Replaced Rule VR.ATO.GEN.000208 with VR.ATO.GEN.000209 and Message CMN.ATO.GEN.200007 with CMN.ATO.GEN.430296
* SWS 1197 – Delete context rules and replace with latest context rules.
  1. Known Issue

There are no known issues in the ls.0003 2013 release.

1. Message Structure Changes

There are changes to the message structure for ls.0003 for the release.

* 1. Added Elements

| **Alias** | **Full XBRL Path** | **Reason** |
| --- | --- | --- |
| LS76 | LS:RP:rvctc3.02.00:Tax.Losses.Utilised.Amount | BC 2013 – 066 - Improving Access to Company Losses - Company Loss Carry-Back |

* 1. Removed Elements

There were no elements removed.

* 1. Updated Elements

There were no elements updated.

1. Changes to Validation Rules
   1. Added Validation Rules

| **Schematron ID** | **Reason for Change** |
| --- | --- |
| VR.ATO.LS.414104 | BC 2013 – 066 - Improving Access to Company Losses - Company Loss Carry-Back |
| VR.ATO.LS.414112 |
| VR.ATO.GEN.000209 | SWS 1120 - Replaced Rule VR.ATO.GEN.000208 with VR.ATO.GEN.000209 and Message CMN.ATO.GEN.200007 with CMN.ATO.GEN.430296 |
| VR.ATO.GEN.438000 | SWS 1197 – Delete rule and replace with latest context rules |
| VR.ATO.GEN.438001 |

* 1. Removed Validation Rules

| **Schematron ID** | **Reason for Change** |
| --- | --- |
| VR.ATO.GEN.000208 | SWS 1120 - Replaced Rule VR.ATO.GEN.000208 with VR.ATO.GEN.000209 and Message CMN.ATO.GEN.200007 with CMN.ATO.GEN.430296 |
| VR.ATO.LS.414093 | SWS 1165 - Remove Rule VR.ATO.LS.414093 as XBRL Validator carries out this validation. |
| VR.ATO.GEN.000240 | SWS 1167 - Remove Rule VR.ATO.GEN.000240 as XBRL Validator carries out this validation. |
| VR.ATO.LS.414103 | BC 2013 – 066 - Improving Access to Company Losses - Company Loss Carry-Back |
| VR.ATO.LS.414102 |
| VR.ATO.GEN.001027 | SWS 1197 – Delete rule and replace with latest context rules |
| VR.ATO.GEN.001028 |
| VR.ATO.GEN.000199 |
| VR.ATO.GEN.000201 |
| VR.ATO.GEN.000237 |
| VR.ATO.GEN.410113 |

* 1. Updated Validation Rules (Technical Rule Specification)

| **Schematron ID** | **Previous technical rule specification** | **Current technical rule specification** | **Reason for Change** |
| --- | --- | --- | --- |
| VR.ATO.LS.414112 | IF ([LS65] OR [LS67] OR [LS68] OR [LS69] OR [LS70] OR [LS71] OR [LS72] OR [LS73] OR [LS74]) <> NULL AND [LS74] <> [LS65] - [LS67] + [LS68] + [LS69] - [LS70] - [LS71] - [LS72] - [LS73]  RETURN VALIDATION MESSAGE  ENDIF | IF ([LS65] OR [LS67] OR [LS68] OR [LS69] OR [LS70] OR [LS71] OR [LS72] OR [LS73] OR [LS74]) <> NULL AND  [LS74] <> [LS65] - [LS67] + [LS68] + [LS69] - [LS76] - [LS70] - [LS71] - [LS72] - [LS73]  RETURN VALIDATION MESSAGE  ENDIF | BC 2013 – 066 - Improving Access to Company Losses - Company Loss Carry-Back |
| VR.ATO.GEN.001019 | IF RprtPyType.xx.xx:ReportPartyTypeDimension <> "RprtPyType.02.03:ReportingParty"  RETURN VALIDATION MESSAGE  ENDIF | IF RprtPyType.xx.xx:ReportPartyTypeDimension <> "RprtPyType.xx.xx:ReportingParty"  RETURN VALIDATION MESSAGE  ENDIF | Tax Time cyclical changes |
| VR.ATO.LS.414099 | IF COUNT(CONTEXT(RP.Y0-5+)) > 1  RETURN VALIDATION MESSAGE  ENDIF | IF COUNT(CONTEXT(RP.Y0-5P)) > 1  RETURN VALIDATION MESSAGE  ENDIF |

* 1. Updated Validation Rules (Response Message)

| **Schematron ID** | **Reason for Change** |
| --- | --- |
| VR.ATO.LS.414094 | SWS 407 - New response message is required for the AP360's and MIGs for the LS, CGLS, CGTS & CAS form |
| VR.ATO.LS.414095 |
| VR.ATO.LS.414096 |
| VR.ATO.LS.414097 |
| VR.ATO.LS.414098 |
| VR.ATO.LS.414099 |
| VR.ATO.LS.414100 |

1. Changes to Error Response Messages

SBR response messages can be downloaded from the SBR Developer site at <http://www.sbr.gov.au/software-developers/developer-tools/ato/income-tax-return-obligations/ato-ctr>.

* 1. Added Error Response Messages

| **Message code ID** | **Reason for Change** |
| --- | --- |
| CMN.ATO.GEN.430296 | Replaced Rule VR.ATO.GEN.000208 with VR.ATO.GEN.000209 and Message CMN.ATO.GEN.200007 with CMN.ATO.GEN.430296 |
| CMN.ATO.LS.414105 | SWS 407 - New response message is required for the AP360's and MIGs for the LS, CGLS, CGTS & CAS form |
| CMN.ATO.LS.414106 |
| CMN.ATO.LS.414107 |
| CMN.ATO.LS.414108 |
| CMN.ATO.LS.414109 |
| CMN.ATO.LS.414110 |
| CMN.ATO.LS.414111 |
| CMN.ATO.LS.414112 | BC 2013 – 066 - Improving Access to Company Losses - Company Loss Carry-Back |

* 1. Removed Error Response Messages

Note that error response messages are not removed from the message repository when the associated validation rule is removed.

| **Message code ID** | **Reason for Change** |
| --- | --- |
| CMN.ATO.GEN.200007 | SWS 407 - New response message is required for the AP360's and MIGs for the LS, CGLS, CGTS & CAS form |
| CMN.ATO.LS.414102 | BC 2013 – 066 - Improving Access to Company Losses - Company Loss Carry-Back |
| CMN.ATO.LS.414103 |
| CMN.ATO.GEN.410113 | SWS 1197 – Delete rule and replace with latest context rules |
| CMN.ATO.GEN.001001 |
| CMN.ATO.GEN.001027 |
| CMN.ATO.GEN.001028 |

* 1. Updated Error Response Messages

There were no error response messages updated.