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| Standard Business Reporting  Australian Taxation Office –  Company Tax Return 2014 (ctr.0005.2014)  Release Notes  Program name: Standard Business Reporting  Date: 17 April 2014 | | | |
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| This document and its attachments are **Unclassified** | **For further information or questions, contact the SBR Service Desk at** [SBRServiceDesk@sbr.gov.au](mailto:SBRServiceDesk@sbr.gov.au) **or call 1300 488 231. International callers may use +61-2-6216 5577** | | |
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VERSION CONTROL

| Version | Release date | Description of changes |
| --- | --- | --- |
| 0.1 | 21/11/2013 | Initial release |
| 0.2 | 12/12/2013 | Changes in this version:   * Included new Section 2.4 – Known Issues * Minor report label name updates for definition of assessment changes under TT2014 Business Case 010 Part C.   + - * New maintenance and enhancement items: * SWS 1383 - Incorrect validation rule VR.ATO.CTR.428416 * SWS 1405 - Modify validation rule VR.ATO.CTR.428409 * SWS 1408 - TT2014 – Additional changes to CTR as part of TT CR2014-016 BC2014-010 * SWS 1416 - SWS 1416 - Update detailed error message for CMN.ATO.GEN.432268 * TT2014 CR016 for Business Case 010 – Company Loss Carry Back and Definition of Assessment Changes requirement updates. |
| 1.0 | 30/01/2014 | Changes in this version:   * Section 2.1 – Tax Time 2014 Change Overview (Business Cases) * Added new Business Case (065)   + - * Section 2.2 - New maintenance and enhancement items: * SWS 1451 - Modify validation rule VR.ATO.CTR.428412 * SWS 1457 - Modify validation rule VR.ATO.CTR.428409 * Section 2.4 – Known Issues * Added two new known issues (Issue 2 regarding TT2014 BC010 and Issue 3 regarding TT2014 BC065)   + - * Section 4.3 – Updated Validation Rules (Technical rule specification): * SWS 1451 - Modify validation rule VR.ATO.CTR.428412 * SWS 1457 - Modify validation rule VR.ATO.CTR.428409   Document updated to a Production Release version. |
| 1.1 | 17/04/2014 | Production Release version.  Changes in this version:   * + - * Section 2.2 - New maintenance and enhancement items: * SWS 1458 - Updates due to TT2014 Business Case 032 withdrawal. * SWS 1459 - Updates due to TT2014 Business Case 002 withdrawal. * SWS 1480 - Updates for TT2014 Business Case 010 and modify VR.ATO.CTR.430044 * SWS 1488 - Update VR.ATO.CTR.428423   + - * Section 4.1 – Added Validation Rules (Technical rule specification): * SWS 1458 – Added validation rule VR.ATO.CTR.430068 * SWS 1459 - Added validation rule VR.ATO.CTR.430069   + - * Section 4.2 – Removed Validation Rules (Technical rule specification): * SWS 1458 - Deleted validation rules VR.ATO.CTR.430064, VR.ATO.CTR.430065 and VR.ATO.CTR.430066 * SWS 1459 - Deleted validation rule VR.ATO.CTR.430055   + - * Section 4.3 – Updated Validation Rules (Technical rule specification): * SWS 1480 - Modify validation rule VR.ATO.CTR.430044 to include the rounddown function in the comparison between [CTR345] which is a dollar and cents field, and [CTR139] which is a dollar only field. * SWS 1488 - Update validation rule VR.ATO.CTR.428423   + - * Section 5.1 – Added Error Response Messages: * SWS 1458 – Added response message CMN.ATO.CTR.430068 * SWS 1459 – Added response message CMN.ATO.CTR.430069 * SWS 1480 – Noted that new message CMN.ATO.CTR.W00002 has been updated.   + - * Section 5.2 – Removed Error Response Messages: * SWS 1458 – Removed error messages CMN.ATO.CTR.430064, CMN.ATO.CTR.430065 and CMN.ATO.CTR.430066 as corresponding validation rules VR.ATO.CTR.430064, VR.ATO.CTR.430065 and VR.ATO.CTR.430066 have been deleted. * SWS 1459 – Removed error message CMN.ATO.CTR.430055 as corresponding validation rule VR.ATO.CTR.430055 has been deleted.   + - * Section 5.3 – Updated Error Response Messages: * SWS 1457 - Modified response message CMN.ATO.CTR.W00002 (short and long description). * SWS 1488 - Modified response message CMN.ATO.CTR.428423 (long description).   + - * Minor formatting updates to the document content. |

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| ENDORSEMENT  APPROVAL | |
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1. Introduction
   1. Purpose

The purpose of this document is to advise software developers of changes to the Standard Business Reporting (SBR) Company Tax Return (CTR) web service for 2014, provided by the Australian Taxation Office (ATO).

* 1. Audience and Scope

This document contains a summary of changes to the ctr.0005.2014 web service for 2014. It is provided as a supplement to the *Company Tax Return 2014 Message Implementation Guide Version 1.1.*

This document has been prepared for software developers who have previously implemented against the 2013 ctr.0004 web service and are implementing the 2014 ctr.0005 web service.

* 1. References

|  |  |  |
| --- | --- | --- |
| **Ref** | **Document Link** | **Document description** |
| 1 | The SBR Message Implementation Guide (MIG) for Company Tax Return 2014 (ctr.0005.2014) document can be downloaded at  <http://www.sbr.gov.au/software-developers/developer-tools/ato/income-tax-return-obligations/ato-ctr> | Contains the necessary business and technical information to support software developers in the implementation of the Tax Office’s SBR Company Tax Return reporting service. |
|

* 1. Purpose of Release

This new release of the ctr.0005.2014 web service implements regulatory and ATO business changes for the 2014 tax time cycle.

* 1. Summary of impacts on software developers

There are changes to the message structure for ctr.0005 in 2014.

Software developers who have already certified their software products for ctr.0004 will be required to re-certify their products for ctr.0005.

New schematron and conformance suite for ctr.0005 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 2014 Change Overview (Business Cases)

The following tax time 2014 business cases have resulted in the change of the company tax return 2014 message.

| **Business case ID** | **Description** |
| --- | --- |
| Tax Time cyclical changes | - Year of return updated from 2013 to 2014.  - Taxonomy collaboration for the 2014 Company Tax Return message  has a Taxonomy collaboration of ctr.0005 |
| BC 2014 - 001 | Removal of Foreign Loss Labels |
| BC 2014 - 002 | Research & Development Quarterly Credits (Withdrawn) |
| BC 2014 - 010 | Company Loss Carry Back and Definition of Assessment Changes |
| BC 2014 - 023 | Infrastructure Losses |
| BC 2014 - 032 | Rounding of Assessed Income Tax Liabilities and Credits (Withdrawn) |
| BC 2014 - 035 | Electronic Outbound Payments - Non Individuals |
| BC 2014 - 037 | Privacy Reforms |
| BC 2014 - 056 | Preventing Dividend Washing |
| BC 2014 - 065 | Small Business – Instant asset write off and motor vehicle deductions |

* 1. Maintenance and Enhancement Items

The following maintenance and enhancement items were also included in the change of the Company Tax Return 2014 message, validation rules and error response messages.

* SWS 336 - Correct the short and detailed message description for message CMN.ATO.GEN.428023
* SWS 340 - Correct spelling in the technical description of validation rule VR.ATO.CTR.428102
* SWS 342 - Correct the short and detailed message description for message CMN.ATO.CTR.428017
* SWS 343 – Clarify short description of message CMN.ATO.CTR.428076 and remove the detailed description.
* SWS 344 - Update monetary format in validation rule VR.ATO.CTR.428078
* SWS 456 - Delete redundant rule in validation rule VR.ATO.CTR.428037
* SWS 882 - Update short description of message CMN.ATO.CTR.428023
* SWS 883 – Update business rule type for validation rules VR.ATO.CTR.428404, VR.ATO.CTR.428107 and VR.ATO.CTR.428053
* SWS 1299 - Reflect updated changes to Definitional taxonomy data element version numbers to support ABR bulk data exchange.
* SWS 1323 - Replace VR.ATO.CTR.428346 with a modified VR.ATO.CTR.430057 to correctly reflect a Definitional taxonomy data element data type.
* SWS 1327 - Update VR.ATO.CTR.428366 to correct a country code value validated.
* SWS 1328 - Update VR.ATO.CTR.430028 to correct reference to a domain value validated.
* SWS 1330 - Add new validation rule VR.ATO.CTR.430051 and new message CMN.ATO.CTR.430051
* SWS 1335 - Change required in CTR.0005 reporting taxonomy. Replace Definitional taxonomy data element used in reporting taxonomy for consistency with other Income tax return reporting taxonomies. Delete 2 impacted rules (VR.ATO.CTR.428212 and VR.ATO.CTR.429854) and add a new rule (VR.ATO.CTR.430056).
* SWS 1339 - Delete validation rule VR.ATO.CTR.428411
* SWS 1346 - Update currency codes validated in VR.ATO.CTR.428081
* SWS 1354 - Reflect updated Definitional taxonomy data element version numbers and updated Dimension versions.
* SWS 1369 - Update monetary format for CTR354 in VR.ATO.CTR.430042
* SWS 1373 – To clarify error condition, replace message CMN.ATO.CTR.428367 with

CMN.ATO.CTR.430067

* SWS 1383 - Incorrect validation rule VR.ATO.CTR.428416
* SWS 1405 - Correct validation rule VR.ATO.CTR.428409
* SWS 1408 - Additional changes to CTR as part of TT CR2014-016 BC2014-010
* SWS 1416 - Update detailed error message description for CMN.ATO.GEN.432268
* TT2014 CR016 (Business Case 010 – Company Loss Carry Back and Definition of Assessment Changes) requirement updates.
* SWS 1451 - Incorrect implementation of VR.ATO.CTR.428412
* SWS 1457 - Amendment to SWS 1405 (VR.ATO.CTR.428409)
* SWS 1458 - Updates due to TT2014 Business Case 032 withdrawal.
* SWS 1459 - Updates due to TT2014 Business Case 002 withdrawal.
* SWS 1480 - Updates for TT2014 Business Case 010 and modify VR.ATO.CTR.430044
* SWS 1488 – Update VR.ATO.CTR.428423
  1. Message Type text Changes

There is a new ctr.0005.2014 service to implement year specific validation rule and error response message changes. There are message structure changes for CTR in 2014 and the taxonomy collaboration for CTR 2014 is ctr.0005. A new pattern for web service naming has been implemented for all non-individual income tax returns.

**Message type text for CTR 2014**

Prelodge request – ctr.0005.2014.prelodge.request

Prelodge response – ctr.0005.2014.prelodge.response

Lodge request – ctr.0005.2014.lodge.request

Lodge response – ctr.0005.2014.lodge.response

* 1. Known Issues

1. A number of report label names are required to be changed under TT2014 CR016 (for Business Case 010 Company Loss Carry Back and Definition of Assessment Changes).

These changes were not able to be included in the CTR reporting taxonomy collaboration for 2014 prior to the collaboration being published. The report label updates will be implemented at a future time, or held over until Tax Time 2015.

The labels are as follows:

|  |  |  |
| --- | --- | --- |
| **Element Alias** | **Current report label name** | **Required report label name** |
| CTR120 | Taxable income or loss | Taxable/net income or loss |
| CTR320 | Tax on taxable income | Tax on taxable or net income |
| CTR326 | Tax offset refunds | Tax offset refunds (Remainder of refundable tax offsets) |

The cardinality of CTR320 is also required to be updated from 0..1 to 1..1 at a future time, or held over until Tax Time 2015. New validation rule VR.ATO.GEN.438036 has been implemented to enforce provision of the label for Tax Time 2014.

1. Tax Time 2014 Business Case 010 Company loss carry-back:  
   As part of its 2013 election commitments, the government announced it would repeal the loss carry back tax offset. These measures were introduced in a Bill to Parliament on 13 November 2013. This Bill has not yet been passed.

If the Bill is passed, the loss carry back tax offset will not be entitled to be claimed for assessments from 2013-14 income year and later income years.

1. Tax Time 2014 Business Case 065 Small Business – Instant asset write off and motor vehicle deductions:  
   As part of its 2013 election commitments, the government announced it would repeal/adjust the small business measures related to:

* accelerated initial deduction for motor vehicles
* instant asset write-off acquired by a small business.

These measures were introduced in a Bill to Parliament on 13 November 2013. This Bill has not yet been passed.

If the Bill is passed, these changes will apply to assets and motor vehicles purchased on or after 1 January 2014 (i.e. two sets of rules will apply for the 2013-14 financial year). Assets and motor vehicles purchased prior to this date will continue to be eligible for the concessional treatment.

A minor update to the report guidance for CTR168 will be required. This change is not expected to be actioned until Tax Time 2015.

1. Message Structure Changes

There are changes to the message structure for ctr.0005 for the 2014 release.

* 1. Added Elements

| **Alias** | **Full XBRL Path** | **Reason** |
| --- | --- | --- |
| CTR356 | CTR:RP.YEarliestFromMiddle:rvctc3.02.00:Tax.Losses.Total.Amount | BC 2014 - 010 - Company Loss Carry Back and Definition of Assessment Changes |
| CTR357 | CTR:RP.YEarliestFromCurrent:rvctc3.02.00:Tax.Losses.Total.Amount |
| CTR358 | CTR:RP.EarliestYear:bafpr1.02.13:Income.ExemptNet.Amount |
| CTR359 | CTR:RP.EarliestYear:rvctc1.02.00:IncomeTax.Liability.Amount |
| CTR360 | CTR:RP:rvctc1.02.03:IncomeTax.PayableOrRefundableTotal.Amount | SWS 1335 - Change required in CTR.0005 reporting taxonomy |
| CTR361 | CTR:RP:gfagc.02.08: TaxConcession.ResearchAndDevelopment.CreditReceivedNet.Amount | BC 2014 - 002 - Research & Development Quarterly Credits |

* 1. Removed Elements

| **Alias** | **Full XBRL Path** | **Reason** |
| --- | --- | --- |
| CTR212 | CTR:RP:rvctc1.02.01:IncomeTax.Total.Amount | SWS 1335 - Change required in CTR.0005 reporting taxonomy |

* 1. Updated Elements

| **Alias** | **Full XBRL Path** | **Reason** |
| --- | --- | --- |
| CTR43 | *From:*  “CTR:RP:pyde.02.00:OrganisationNameDetails.OrganisationalName.Text WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MN" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) IN TUPLE(ctr.0004.lodge.req.02.00:UltimateHoldingCompany)”  *To:*  “CTR:RP:pyde.02.00:OrganisationNameDetails.OrganisationalName.Text WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MN" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) IN TUPLE(ctr.0005.lodge.req.02.00:UltimateHoldingCompany)” | TT2014 Cyclical Changes - Collaboration updated |
| CTR44 | *From:* “CTR:RP:pyid.02.00:Identifiers.AustralianBusinessNumber.Identifier IN TUPLE(ctr.0004.lodge.req.02.00:UltimateHoldingCompany)”  *To:*  “CTR:RP:pyid.02.00:Identifiers.AustralianBusinessNumber.Identifier IN TUPLE(ctr.0005.lodge.req.02.00:UltimateHoldingCompany)” |
| CTR45 | *From:*  “CTR:RP:pyde.02.08:Residency.TaxPurposesCountry.Code IN TUPLE(ctr.0004.lodge.req.02.00:UltimateHoldingCompany)”  *To:*  “CTR:RP:pyde.02.08:Residency.TaxPurposesCountry.Code IN TUPLE(ctr.0005.lodge.req.02.00:UltimateHoldingCompany)” |
| CTR46 | *From:* “CTR:RP:pyde.02.00:OrganisationNameDetails.OrganisationalName.Text WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MN" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) IN TUPLE(ctr.0004.lodge.req.02.00:ImmediateHoldingCompany)”  *To:*  “CTR:RP:pyde.02.00:OrganisationNameDetails.OrganisationalName.Text WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MN" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) IN TUPLE(ctr.0005.lodge.req.02.00:ImmediateHoldingCompany)” |
| CTR47 | *From:*  “CTR:RP:pyid.02.00:Identifiers.AustralianBusinessNumber.Identifier IN TUPLE(ctr.0004.lodge.req.02.00:ImmediateHoldingCompany)”  *To:*  “CTR:RP:pyid.02.00:Identifiers.AustralianBusinessNumber.Identifier IN TUPLE(ctr.0005.lodge.req.02.00:ImmediateHoldingCompany)” |
| CTR61 | *From:*  “CTR:RP:bafpr1.02.02:Income.TrustDistributionGross.Amount IN TUPLE(ctr.0004.lodge.req.02.00:TrustDistributionIncome)”  *To:*  “CTR:RP:bafpr1.02.02:Income.TrustDistributionGross.Amount IN TUPLE(ctr.0005.lodge.req.02.00:TrustDistributionIncome)” |
| CTR62 | *From:*  “CTR:RP:pyde.02.03:OrganisationDetails.OrganisationType.Code IN TUPLE(ctr.0004.lodge.req.02.00:TrustDistributionIncome)”  *To:*  “CTR:RP:pyde.02.03:OrganisationDetails.OrganisationType.Code IN TUPLE(ctr.0005.lodge.req.02.00:TrustDistributionIncome)” |
| CTR207 | *From:*  “CTR:RP:rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.TaxWithheld.Amount WHERE (rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.PaymentType.Code = "DFRW") IN TUPLE(ctr.0004.lodge.req.02.00:ITPAYGWithholdingDetails)”  *To:*  “CTR:RP:rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.TaxWithheld.Amount WHERE (rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.PaymentType.Code = "DFRW") IN TUPLE(ctr.0005.lodge.req.02.00:ITPAYGWithholdingDetails)” |
| CTR208 | *From:*  “CTR:RP:rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.TaxWithheld.Amount WHERE (rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.PaymentType.Code = "DNOABN") IN TUPLE(ctr.0004.lodge.req.02.00:ITPAYGWithholdingDetails)”  *To:*  “CTR:RP:rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.TaxWithheld.Amount WHERE (rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.PaymentType.Code = "DNOABN") IN TUPLE(ctr.0005.lodge.req.02.00:ITPAYGWithholdingDetails)” |
| CTR49 | *From:* “CTR:RP:pyde.02.03:OrganisationDetails.OrganisationIndustry2006Extended.Code”  *To:*  “CTR:RP:pyde.02.14:OrganisationDetails.OrganisationIndustry2006Extended.Code” | SWS 1299 - Changes to Definitional Taxonomy to support ABR's "Towards a Better Business Future" program |
| CTR128 | *From:* “CTR:RP.Closing(Instant):bafpo1.02.00:Assets.TradeandReceivablesOther.Amount”  *To:*  “CTR:RP.Closing(Instant):bafpo1.02.13:Assets.TradeandReceivablesOther.Amount” | SWS 1354 - Definitional Taxonomy Updates |
| CTR130 | *From:*  “CTR:RP.Closing(Instant):bafpo1.02.00:Assets.Total.Amount”  *To:*  “CTR:RP.Closing(Instant):bafpo1.02.13:Assets.Total.Amount” |
| CTR133 | *From:*  “CTR:RP.Closing(Instant):bafpo1.02.00:Liabilities.Total.Amount”  *To:*  “CTR:RP.Closing(Instant):bafpo1.02.13: Liabilities.Total.Amount” |
| CTR254 | *From:*  “CTR:RP.TOFA:bafpr1.02.00:Expense.Total.Amount”  *To:*  “CTR:RP.TOFA:bafpr1.02.16:Expense.Total.Amount” |
| CTR154 | *From:* “CTR:RP:bafpr3.02.02:Income.InternationalDealings.Net.Amount” *To:*  “CTR:RP:bafpr3.02.14:Income.InternationalDealings.Net.Amount” | BC 2014 - 001 Removal of Foreign Loss Labels |

1. Changes to Validation Rules
   1. Added Validation Rules

| **Schematron ID** | **Reason for Change** |
| --- | --- |
| VR.ATO.CTR.430051 | SWS 1330 - New Rule for label [CTR139] |
| VR.ATO.CTR.430052 | TT2014 BC010 - New validation rules for new RelativePeriodDuration dimension values. |
| VR.ATO.CTR.430053 |
| VR.ATO.CTR.430054 |
| VR.ATO.CTR.430058 |
| VR.ATO.CTR.430055 | TT2014 BC002 - New Rule for new label [CTR361] |
| VR.ATO.CTR.430056 | SWS 1335 - New rule to reflect new Taxonomy Reference Element ID and Form Element ID assigned (replaces VR.ATO.CTR.428212). |
| VR.ATO.CTR.430057 | SWS 1335 and SWS 1323 - New rule to reflect new Taxonomy Reference Element ID and Form Element ID assigned (replaces VR.ATO.CTR.429854). |
| VR.ATO.GEN.432268 | TT2014 BC035 - New validation rule. |
| VR.ATO.GEN.438036 | SWS 1408 and TT2014 CR016 (Business Case 010) - New validation rule as CTR320 is now a mandatory field. |
| VR.ATO.CTR.430068 | SWS 1458 (Updates due to TT14 BC032 withdrawal) - New validation rule for label [CTR360] to replace VR.ATO.CTR.430064, VR.ATO.CTR.430065 and VR.ATO.CTR.430066 |
| VR.ATO.CTR.430069 | SWS 1459 (Updates due to TT14 BC002 withdrawal) - New validation rule for label [CTR361] as the fact is no longer to be supplied. |

* 1. Removed Validation Rules

| **Schematron ID** | **Reason for Change** |
| --- | --- |
| VR.ATO.CTR.428212 | SWS 1335 - Replaced by rule VR.ATO.CTR.430056 |
| VR.ATO.CTR.429854 | SWS 1335 - Replaced by rule VR.ATO.CTR.430057 |
| VR.ATO.CTR.428025 | SWS 1299 - Rule deleted as now redundant (valid values will be in the Definitional Taxonomy). |
| VR.ATO.GEN.428037 | SWS 456 - Rule deleted as redundant. Rule already covered in XBRL validator checks. |
| VR.ATO.CTR.428346 | TT2014 BC032 - Rule deleted and replaced by VR.ATO.CTR.430065 and VR.ATO.CTR.430066 |
| VR.ATO.CTR.428411 | SWS 1339 – Rule deleted. |
| VR.ATO.CTR.430064 |  |
| VR.ATO.CTR.430065 | SWS 1458 (Updates due to TT14 BC032 withdrawal) – Rules added for TT2014 BC032 have been deleted and replaced by VR.ATO.CTR.430068 |
| VR.ATO.CTR.430066 |  |
| VR.ATO.CTR.430055 | SWS 1459 (Updates due to TT14 BC002 withdrawal) – Rule added for TT2014 BC002 has been deleted as [CTR361] is no longer to be supplied. |

* 1. Updated Validation Rules (Technical Rule Specification)

| **Schematron ID** | **Previous technical rule specification** | **Current technical rule specification** | **Reason for Change** |
| --- | --- | --- | --- |
| VR.ATO.CTR.428192 | IF [CTR2] <> "2013"  RETURN VALIDATION MESSAGE  ENDIF  [CTR2] = CTR:RP:pyin.02.00:Report.TargetFinancial.Year | IF [CTR2] <> "2014"  RETURN VALIDATION MESSAGE  ENDIF  [CTR2] = CTR:RP:pyin.02.00:Report.TargetFinancial.Year | TT2014 Cyclical Change:  Update rule to refer to 2014 income year |
| VR.ATO.CTR.428366 | IF [CTR45] = "AUS"  RETURN VALIDATION MESSAGE  ENDIF  [CTR45] = CTR:RP:pyde.02.08:Residency.TaxPurposesCountry.Code IN TUPLE(ctr.0004.lodge.req.02.00:UltimateHoldingCompany) | IF [CTR45] = "au"  RETURN VALIDATION MESSAGE  ENDIF  [CTR45] = CTR:RP:pyde.02.08:Residency.TaxPurposesCountry.Code IN TUPLE(ctr.0005.lodge.req.02.00:UltimateHoldingCompany) | SWS 1327 - Rule updated to correct country code value validated. |
| VR.ATO.CTR.428269 | WHERE TUPLE(ctr.0004.lodge.req.xx.xx:UltimateHoldingCompany) EXISTS  IF SUBTUPLE (orgname2.xx.xx:OrganisationNameDetails = NULL)  RETURN VALIDATION MESSAGE  ENDIF | WHERE TUPLE(ctr.0005.lodge.req.xx.xx:UltimateHoldingCompany) EXISTS  IF SUBTUPLE (orgname2.xx.xx:OrganisationNameDetails = NULL)  RETURN VALIDATION MESSAGE  ENDIF | TT2014 Cyclical Change:  Updated the Collaboration reference in the TechnicalBusinessRule from ctr.0004 to ctr.0005 |
| VR.ATO.CTR.428270 | WHERE TUPLE(ctr.0004.lodge.req.xx.xx:ImmediateHoldingCompany) EXISTS  IF SUBTUPLE (orgname2.xx.xx:OrganisationNameDetails = NULL)  RETURN VALIDATION MESSAGE  ENDIF | WHERE TUPLE(ctr.0005.lodge.req.xx.xx:ImmediateHoldingCompany) EXISTS  IF SUBTUPLE (orgname2.xx.xx:OrganisationNameDetails = NULL)  RETURN VALIDATION MESSAGE  ENDIF | TT2014 Cyclical Change:  Updated the Collaboration reference in the TechnicalBusinessRule from ctr.0004 to ctr.0005 |
| VR.ATO.CTR.428081 | IF ([CTR244] <> NULL) AND ([CTR244] <> SET(DOMAIN(Foreign currency codes)) OR [CTR244] ="AUD")  RETURN VALIDATION MESSAGE  ENDIF  [CTR244] = CTR:RP:bafot.02.14:Miscellaneous.FunctionalCurrency.Code | IF ([CTR244] <> NULL) AND ([CTR244] <> SET(DOMAIN(Foreign currency codes)))  RETURN VALIDATION MESSAGE  ENDIF  [CTR244] = CTR:RP:bafot.02.14:Miscellaneous.FunctionalCurrency.Code | SWS 1346 – Update currency codes in VR.ATO.CTR.428081 |
| VR.ATO.CTR.430042 | IF [CTR354] <> NULL AND [CTR354] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE  ENDIF  [CTR354] = CTR:RP:bafpr3.02.11:Income.ResearchAndDevelopment.FeedstockAdjustment.Amount | IF [CTR354] <> NULL AND [CTR354] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE  ENDIF  [CTR354] = CTR:RP:bafpr3.02.11:Income.ResearchAndDevelopment.FeedstockAdjustment.Amount | SWS 1369 - update monetary format for CTR354. |
| VR.ATO.CTR.428078 | IF ([CTR217] <> NULL) AND ([CTR217] <> SET (0-999))  RETURN VALIDATION MESSAGE  ENDIF  [CTR217] = CTR:RP:pyin.02.00:Report.CompletionHours.Number | IF ([CTR217] <> NULL) AND ([CTR217] <> SET (1-999))  RETURN VALIDATION MESSAGE  ENDIF  [CTR217] = CTR:RP:pyin.02.00:Report.CompletionHours.Number | SWS 344 – update monetary format. |
| VR.ATO.CTR.430037 | IF [CTR355] <> NULL AND [CTR355] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE  ENDIF  [CTR355] = CTR:RP.MiddleYear:bafpr1.02.13:Income.ExemptNet.Amount | IF (bafpr1.xx.xx:Income.ExemptNet.Amount) <> NULL AND (bafpr1.xx.xx:Income.ExemptNet.Amount) <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE  ENDIF | TT2014 BC010:  Existing rule re-written using data element name instead of Form Element ID (no change in logic) |
| VR.ATO.CTR.430038 | IF [CTR344] <> NULL AND [CTR344] <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE  ENDIF  [CTR344] = CTR:RP.MiddleYear:rvctc1.02.00:IncomeTax.Liability.Amount | IF (rvctc1.xx.xx:IncomeTax.Liability.Amount) <> NULL AND (rvctc1.xx.xx:IncomeTax.Liability.Amount) <> MONETARY(U,13,2)  RETURN VALIDATION MESSAGE  ENDIF | TT2014 BC010:  Existing rule re-written using data element name instead of Form Element ID (no change in logic) |
| VR.ATO.CTR.430036 | IF [CTR342] <> NULL AND [CTR342] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE  ENDIF  [CTR342] = CTR:RP.YMiddle:rvctc3.02.00:Tax.Losses.Total.Amount | IF (rvctc3.xx.xx:Tax.Losses.Total.Amount) <> NULL AND (rvctc3.xx.xx:Tax.Losses.Total.Amount) <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE  ENDIF | TT2014 BC010:  Existing rule re-written using data element name instead of Form Element ID (no change in logic) |
| VR.ATO.CTR.430045 | IF [CTR120] < 0 AND [CTR342] > ABSVALUE([CTR120])  RETURN VALIDATION MESSAGE  ENDIF  [CTR120] = CTR:RP:bafpr1.02.02:Income.Taxable.Amount  [CTR342] = CTR:RP.YMiddle:rvctc3.02.00:Tax.Losses.Total.Amount | IF [CTR120] <= 0 AND (([CTR342]+[CTR357]) > ABSVALUE([CTR120]))  RETURN VALIDATION MESSAGE  ENDIF  [CTR120] = CTR:RP:bafpr1.02.02:Income.Taxable.Amount  [CTR342] = CTR:RP.YMiddle:rvctc3.02.00:Tax.Losses.Total.Amount  [CTR357] = CTR:RP.YEarliestFromCurrent:rvctc3.02.00:Tax.Losses.Total.Amount | TT2014 BC010:  Modified rule to include additional check for [CTR357] |
| VR.ATO.CTR.428102 | IF ([CTR53] = NULLORBLANK) AND ([CTR117] > 100000) AND (COUNT(**SCHEDULE** = "LS") = 1) AND ([LS15] = NULL) AND ([LS16] = NULL) AND ([LS17] = NULL) AND ([LS18] = NULL) AND ([LS19] = NULL) AND ([LS53] = NULL) RETURN VALIDATION MESSAGE ENDIF | IF ([CTR53] = NULLORBLANK) AND ([CTR117] > 100000) AND (COUNT(SCHEDULE = "LS") = 1) AND ([LS15] = NULL) AND ([LS16] = NULL) AND ([LS17] = NULL) AND ([LS18] = NULL) AND ([LS19] = NULL) AND ([LS53] = NULL)  RETURN VALIDATION MESSAGE  ENDIF | SWS 340 – Corrected spelling in Technical Rule. |
| VR.ATO.CTR.428409 | IF ([CTR78] = NULL OR [CTR78] = 0) AND ([IDS31] > 0)  RETURN VALIDATION MESSAGE  ENDIF | IF (([CTR78] = NULL OR [CTR78] = 0) OR ([CTR79] = NULL OR [CTR79] = 0)) AND ([IDS31] > 0)  RETURN VALIDATION MESSAGE  ENDIF | SWS 1405:  Correct validation rule. |
| VR.ATO.CTR.428409 | IF (([CTR78] = NULL OR [CTR78] = 0) OR ([CTR79] = NULL OR [CTR79] = 0)) AND ([IDS31] > 0)  RETURN VALIDATION MESSAGE  ENDIF | IF (([CTR78] = NULL OR [CTR78] = 0) AND ([CTR79] = NULL OR [CTR79] = 0)) AND ([IDS31] > 0)  RETURN VALIDATION MESSAGE  ENDIF | SWS 1457:  Amendment to SWS 1405 |
| VR.ATO.CTR.428412 | IF (([CTR57] = NULL OR [CTR57] = 0) OR ([CTR64] = NULL OR [CTR64] = 0)) AND ([IDS103] > 0)  RETURN VALIDATION MESSAGE  ENDIF | IF (([CTR57] = NULL OR [CTR57] = 0) AND ([CTR64] = NULL OR [CTR64] = 0)) AND ([IDS103] > 0)  RETURN VALIDATION MESSAGE  ENDIF | SWS 1451:  Incorrect implementation – VR.ATO.CTR.428412 |
| VR.ATO.CTR.428416 | IF ([CTR156] > 0 OR [CTR157] > 0 OR [CTR158] > 0) AND ([IDS185] = NULL OR [IDS186] = NULL OR [IDS187] = NULL)  RETURN VALIDATION MESSAGE  ENDIF | IF ([CTR156] > 0 OR [CTR157] > 0 OR [CTR158] > 0 OR [CTR159] > 0) AND ([IDS185] = NULL AND [IDS186] = NULL AND [IDS187] = NULL)  RETURN VALIDATION MESSAGE  ENDIF | SWS 1383:  Correct validation rule. |
| VR.ATO.CTR.430044 | IF ([CTR345] <> NULL) AND (([CTR345] > [CTR344]) OR ([CTR345] > ((([CTR342] - [CTR355]) \* 0.30) +1)) OR ([CTR345] > (1000000 \* 0.30)))  RETURN VALIDATION MESSAGE  ENDIF  Then updated under TT2014 BC010:  Modified calculation to include new loss carry back labels and reference to franking credits to:  IF ([CTR345] <> NULL) AND  (([CTR345] > (((([CTR342] - [CTR355]) \* COMPANY TAX RATE) +1) + ((([CTR356] + [CTR357] - [CTR358]) \* COMPANY TAX RATE) +1)))  OR ([CTR51] = "Resident" AND ([CTR345] > [CTR139]))  OR ([CTR345] > ([CTR359] + [CTR344]))  OR ([CTR345] > (QUANTITATIVE CAP \* COMPANY TAX RATE)))  RETURN VALIDATION MESSAGE  ENDIF | IF ([CTR345] <> NULL) AND  (([CTR345] > (((([CTR342] - [CTR355]) \* COMPANY TAX RATE) +1) + ((([CTR356] + [CTR357] - [CTR358]) \* COMPANY TAX RATE) +1)))  OR ([CTR51] = "Resident" AND (ROUNDDOWN (0.00, [CTR345]) > [CTR139]))  OR ([CTR345] > ([CTR359] + [CTR344]))  OR ([CTR345] > (QUANTITATIVE CAP \* COMPANY TAX RATE)))  RETURN VALIDATION MESSAGE  ENDIF | SWS 1480: Modify VR.ATO.CTR.430044 |
| VR.ATO.CTR.428423 | IF ([CTR253] <> TRUE) AND (COUNT(SCHEDULE = "IDS") = 1) AND  ([IDS177] = TRUE )  RETURN VALIDATION MESSAGE  ENDIF | IF ([CTR253] = NULL) AND (COUNT(SCHEDULE = "IDS") = 1) AND  ([IDS177] = TRUE )  RETURN VALIDATION MESSAGE  ENDIF | SWS 1488: Update VR.ATO.CTR.428423 |

* 1. Updated Validation Rules (Response Message)

| **Schematron ID** | **Previous message code ID** | **Current message code ID** | **Reason for Change** |
| --- | --- | --- | --- |
| VR.ATO.CTR.428342 | CMN.ATO.CTR.428342 | CMN.ATO.CTR.430060 | TT2014 BC010 - Replaces message CMN.ATO.CTR.428342 |
| VR.ATO.CTR.428428 | CMN.ATO.CTR.430048 | CMN.ATO.CTR.430061 | TT2014 BC010 - Replaced with new message CMN.ATO.CTR.430061 |
| VR.ATO.CTR.430044 | CMN.ATO.CTR.430044 | CMN.ATO.CTR.430062 | TT2014 BC010 - Replaces message CMN.ATO.CTR.430044 |
| VR.ATO.CTR.428026 | CMN.ATO.CTR.428367 | CMN.ATO.CTR.430067 | SWS 1373 - Replaces message CMN.ATO.CTR.428367 |
| VR.ATO.CTR.430045 | CMN.ATO.CTR.430045 | CMN.ATO.CTR.430063 | TT2014 BC010 – Replaces message CMN.ATO.CTR.430045. |
| VR.ATO.CTR.W00001 | CMN.ATO.CTR.W00001 | CMN.ATO.CTR.W00002 | TT2014 BC010 - Message replaced with CMN.ATO.CTR.W00002 that doesn't include the hyphen. |
| VR.ATO.CTR.428192 | CMN.ATO.GEN.438020 | CMN.ATO.GEN.438033 | Tax Time Cyclical Changes - Replace existing message CMN.ATO.GEN.438020 |

* 2. Updated Validation Rules (Data Element Version)

| **Schematron ID** | **Reason for Change** |
| --- | --- |
| VR.ATO.CTR.428269 | TT2014 Cyclical Change - Updated the Collaboration reference in the TechnicalBusinessRule VR.ATO.CTR.428269 from ctr.0004 to ctr.0005 |
| VR.ATO.CTR.428199 | SWS 1299 - Data element version number for [CTR49] has been updated |
| VR.ATO.CTR.428026 | SWS 1299 - Data element version number for [CTR49] has been updated |
| VR.ATO.CTR.428027 | SWS 1299 - Data element version number for [CTR49] has been updated |
| VR.ATO.CTR.428055 | SWS 1354 - Definitional Taxonomy Updates - Data element version number for [CTR254] has been updated |
| VR.ATO.CTR.428056 | SWS 1354 - Definitional Taxonomy Updates:Data element version number for [CTR254] has been updated |
| VR.ATO.CTR.428139 | SWS 1299:Data element version number for [CTR49] has been updated |
| VR.ATO.CTR.428057 | SWS 1354 - Definitional Taxonomy Updates: Data element version number for [CTR254] has been updated |
| VR.ATO.CTR.428350 | TT2014 BC001:TREF Namespace Prefix Version has been updated for [CTR154] |
| VR.ATO.CTR.428351 | TT2014 BC001:TREF Namespace Prefix Version has been updated for [CTR154] |
| VR.ATO.CTR.428170 | TT2014 BC001:TREF Namespace Prefix Version has been updated for [CTR154] |
| VR.ATO.CTR.429944 | TT2014 BC001:TREF Namespace Prefix Version has been updated for [CTR154] |
| VR.ATO.CTR.428169 | TT2014 BC001:TREF Namespace Prefix Version has been updated for [CTR154] |
| VR.ATO.CTR.428137 | SWS 1299:Data element version number for [CTR49] has been updated |
| VR.ATO.CTR.428138 | SWS 1299:Data element version number for [CTR49] has been updated |
| VR.ATO.CTR.428152 | SWS 1354 - Definitional Taxonomy Updates: Data element version number for [CTR128] has been updated |
| VR.ATO.CTR.429922 | SWS 1354 - Definitional Taxonomy Updates: Data element version number for [CTR128] has been updated |
| VR.ATO.CTR.428153 | SWS 1354 - Definitional Taxonomy Updates: Data element version number for [CTR130] has been updated |
| VR.ATO.CTR.429923 | SWS 1354 - Definitional Taxonomy Updates: Data element version number for [CTR130] has been updated |
| VR.ATO.CTR.428156 | SWS 1354 - Definitional Taxonomy Updates: Data element version number for [CTR133] has been updated |
| VR.ATO.CTR.429926 | SWS 1354 - Definitional Taxonomy Updates: Data element version number for [CTR133] has been updated |
| VR.ATO.CTR.428086 | SWS 1299: Data element version number for [CTR49] has been updated |
| VR.ATO.CTR.428091 | SWS 1299: Data element version number for [CTR49] has been updated |
| VR.ATO.CTR.428330 | SWS 1354 - Definitional Taxonomy Updates: Data element version number for [CTR254] has been updated |
| VR.ATO.CTR.429996 | SWS 1354 - Definitional Taxonomy Updates: Data element version number for [CTR254] has been updated |

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.CTR.430052 | TT2014 BC010 - New message code for new RelativePeriodDuration dimension values. |
| CMN.ATO.CTR.430053 | TT2014 BC010 - New message code for new RelativePeriodDuration dimension values. |
| CMN.ATO.CTR.430054 | TT2014 BC010 - New message code for new RelativePeriodDuration dimension values |
| CMN.ATO.CTR.430051 | SWS 1330 - Added new message for new rule. |
| CMN.ATO.CTR.430060 | TT2014 BC010 - Replaces message CMN.ATO.CTR.428342 |
| CMN.ATO.CTR.430062 | TT2014 BC010 - Replaces message CMN.ATO.CTR.430044 |
| CMN.ATO.CTR.430064 | TT2014 BC032 - New message for new rule. |
| CMN.ATO.CTR.430065 | TT2014 BC032 - New message for new rule. |
| CMN.ATO.CTR.430066 | TT2014 BC032 - New message for new rule |
| CMN.ATO.CTR.430067 | SWS 1373 - Replaces message CMN.ATO.CTR.428367 |
| CMN.ATO.GEN.432268 | TT2014 BC035 - New message for new rule. |
| CMN.ATO.CTR.430063 | TT2014 BC010 – Replaces message CMN.ATO.CTR.430045. |
| CMN.ATO.CTR.430058 | TT2014 BC010 - Added new message for new rule. |
| CMN.ATO.CTR.W00002 | TT2014 BC010 - Replaces message CMN.ATO.CTR.W00001  (Note: SWS 1480 – Message updated). |
| CMN.ATO.GEN.438033 | Tax Time Cyclical Changes - Replaces existing message CMN.ATO.GEN.438020 |
| CMN.ATO.GEN.438036 | SWS 1408 and TT2014 CR016 (Business Case 010) – New message for VR.ATO.GEN.438036 as CTR320 is now a mandatory field. |
| CMN.ATO.CTR.430068 | SWS 1458 – Added new message for new rule VR.ATO.CTR.430068 |
| CMN.ATO.CTR.430069 | SWS 1459 – Added new message for new rule VR.ATO.CTR.430069 |

* 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.CTR.428367 | SWS 1373 - Message replaced with CMN.ATO.CTR.430067 |
| CMN.ATO.CTR.430045 | TT2014 BC010 - Message replaced with CMN.ATO.CTR.430063. |
| CMN.ATO.CTR.W00001 | TT2014 BC010 - Message replaced with CMN.ATO.CTR.W00002 that doesn't include the hyphen. |
| CMN.ATO.GEN.438020 | Tax Time Cyclical Changes - Message replaced by CMN.ATO.GEN.438033 |
| CMN.ATO.GEN.428037 | SWS 456 - Rule deleted as redundant. |
| CMN.ATO.CTR.428025 | SWS 1299 - Rule deleted as redundant |
| CMN.ATO.CTR.430044 | TT2014 BC010 - Replaced with new message CMN.ATO.CTR.430062 that doesn't include the hyphen or "Amount of". |
| CMN.ATO.CTR.428411 | SWS 1339 - Message deleted. |
| CMN.ATO.CTR.428367 | SWS 1373 - Message replaced by CMN.ATO.CTR.430067 |
| CMN.ATO.CTR.428342 | TT2014 BC010 - Replaced with new message CMN.ATO.CTR.430060. |
| CMN.ATO.CTR.430048 | TT2014 BC010 - Replaced with new message CMN.ATO.CTR.430061. |
| CMN.ATO.CTR.430064 | SWS 1458 – Message removed as corresponding validation rule VR.ATO.CTR.430064 deleted. |
| CMN.ATO.CTR.430065 | SWS 1458 – Message removed as corresponding validation rule VR.ATO.CTR.430065 deleted. |
| CMN.ATO.CTR.430066 | SWS 1458 – Message removed as corresponding validation rule VR.ATO.CTR.430066 deleted. |
| CMN.ATO.CTR.430055 | SWS 1459 – Message removed as corresponding validation rule VR.ATO.CTR.430055 deleted. |

* 1. Updated Error Response Messages

| **Message code ID** | **Reason for Change** |
| --- | --- |
| CMN.ATO.CTR.428017 | SWS 342 - Updated message short and detailed description. |
| CMN.ATO.GEN.428023 | SWS 336 - Updated the message short description and included message long description. |
| CMN.ATO.CTR.428023 | SWS 882 - Updated message description. |
| CMN.ATO.CTR.428076 | SWS 343 - Updated message |
| CMN.ATO.CTR.428409 | SWS 1405 – Updated message short and detailed description to align with corrected validation rule VR.ATO.CTR.428409 |
| CMN.ATO.CTR.428416 | SWS 1383 - Updated message short and detailed description to align with corrected validation rule VR.ATO.CTR.428416 |
| CMN.ATO.GEN.432268 | SWS 1416 - Update detailed error message description for CMN.ATO.GEN.432268 |
| CMN.ATO.CTR.W00002 | SWS 1480 - Updated message short and long description (message was added under TT2014 BC010) to state the repeal of loss carry back provisions is likely. |
| CMN.ATO.CTR.428423 | SWS 1488 – Updated message long description to align with corrected validation rule VR.ATO.CTR.428423 |