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| Standard Business Reporting  Australian Taxation Office –  Losses Schedule (ls.0004)  Release Notes  Program name: Standard Business Reporting  Date: 17 April 2014  Production Release – suitable for use | | | |
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VERSION CONTROL

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| --- | --- | --- |
| Version | Release date | Description of changes |
| 0.1 | 12/12/2013 | Draft for consultation  Initial release |
|
| 1.0 | 30/01/2014 | Production Release - suitable for use  Changes in this version:  Included Section 2.3 – Known Issues Pending outcome of the repeal of the loss carry back tax offset. |
| 1.1 | 17/04/2014 | Production Release - suitable for use  Changes in this version:  Section 1.2 – Updated ls.0003 to ls.0004 and the version of the Losses Schedule 2014 Message Implementation Guide.  No other changes from the previous version. |

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| --- | --- |
| ENDORSEMENT  APPROVAL | |
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Table of contents

[1 Introduction 5](#_Toc383779802)

[1.1 Purpose 5](#_Toc383779803)

[1.2 Audience and Scope 5](#_Toc383779804)

[1.3 References 5](#_Toc383779805)

[1.4 Purpose of Release 5](#_Toc383779806)

[1.5 Summary of impacts on software developers 5](#_Toc383779807)

[2 Notes on This Release 6](#_Toc383779808)

[2.1 Tax Time 2014 Change Overview (Business Cases) 6](#_Toc383779809)

[2.2 Maintenance and Enhancement Items 6](#_Toc383779810)

[2.3 Known Issues 6](#_Toc383779811)

[3 Message Structure Changes 7](#_Toc383779812)

[3.1 Added Elements 7](#_Toc383779813)

[3.2 Removed Elements 7](#_Toc383779814)

[3.3 Updated Elements 7](#_Toc383779815)

[4 Changes to Validation Rules 8](#_Toc383779816)

[4.1 Added Validation Rules 8](#_Toc383779817)

[4.2 Removed Validation Rules 8](#_Toc383779818)

[4.3 Updated Validation Rules (Technical Rule Specification) 9](#_Toc383779819)

[4.4 Updated Validation Rules (Response Message) 10](#_Toc383779820)

[5 Changes to Error Response Messages 11](#_Toc383779821)

[5.1 Added Error Response Messages 11](#_Toc383779822)

[5.2 Removed Error Response Messages 11](#_Toc383779823)

[5.3 Updated Error Response Messages 11](#_Toc383779824)

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.0004 web service for . It is provided as a supplement to the *Losses Schedule 2014 Message Implementation Guide Version 1.1*.

* 1. References

|  |  |  |
| --- | --- | --- |
| **Ref** | **Document Link** | **Document description** |
| 1 | The SBR Message Implementation Guide (MIG) for Losses Schedule (ls.0004) document can be downloaded at  <http://www.sbr.gov.au/software-developers/developer-tools/ato/income-tax-return-schedules> | 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 ls.0003 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 | Dimension version update |
| BC2014-001 | Removal of Foreign losses |
| BC2014-010 | Company Loss Carry-back |
| BC2014-023 | Infrastructure Losses |

* 1. Maintenance and Enhancement Items

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

* SWS 1354 - Dimension version updated for:
  + ReportPartyTypeDimension
  + RelativePeriodDurationDimension.
  1. Known Issues

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. Message Structure Changes

There are changes to the message structure for ls.0004 for the release.

* 1. Added Elements

| **Alias** | **Full XBRL Path** | **Reason** |
| --- | --- | --- |
| LS79 | LS:RP:rvctc3.02.14:Tax.Losses.Uplift.Amount | BC2014-023 - Infrastructure Losses |
| LS80 | LS:RP: rvctc3.02.15:Capital.Losses.CarriedForward.SameBusinessTestPassedNet.Amount | BC2014-010 - Company Loss Carry-back |

* 1. Removed Elements

| **Alias** | **Full XBRL Path** | **Reason** |
| --- | --- | --- |
| LS62 | LS:RP:rvctc3.02.02:Tax.Losses.ForeignLossComponentExcludingControlledForeignCompanyDeducted.Amount | BC2014-001 - Removal of Foreign losses |
| LS63 | LS:RP:rvctc3.02.02:Tax.Losses.CarriedForward.ForeignLossComponentExcludingControlledForeignCompanies.Amount | BC2014-001 - Removal of Foreign losses |
| LS23 | LS:RP: rvctc3.02.02:Capital.Losses.CarriedForward.SameBusinessTestPassedBeforeBeingUtilised.Amount | BC2014-010 - Company Loss Carry-back |

* 1. Updated Elements

There are no elements updated.

1. Changes to Validation Rules
   1. Added Validation Rules

| **Schematron ID** | **Reason for Change** |
| --- | --- |
| VR.ATO.LS.414113 | BC2014-023 - Infrastructure Losses |
| VR.ATO.LS.414114 | BC2014-010 - Company Loss Carry-back |

* 1. Removed Validation Rules

| **Schematron ID** | **Reason for Change** |
| --- | --- |
| VR.ATO.LS.414064 | BC2014-001 - Removal of Foreign losses |
| VR.ATO.LS.414065 | BC2014-001 - Removal of Foreign losses |
| VR.ATO.LS.414052 | BC2014-010 - Company Loss Carry-back |

* 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] - [LS76] - [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] OR [LS76] OR [LS79]) <> NULL  AND  [LS74] <> [LS65] + [LS79] - [LS67] + [LS68] + [LS69] - [LS76] - [LS70] - [LS71] - [LS72] - [LS73]  RETURN VALIDATION MESSAGE  ENDIF | BC2014-023 - LBI - Infrastructure Losses |
| VR.ATO.LS.414009 | IF ([LS23] = NULL OR [LS23] = 0) AND [LS10] > 0 AND [LS15] = FALSE  RETURN VALIDATION MESSAGE  ENDIF | IF ([LS80] = NULL OR [LS80] = 0) AND [LS10] > 0 AND [LS15] = FALSE  RETURN VALIDATION MESSAGE  ENDIF | BC2014-010 - Company Loss Carry-back |
| VR.ATO.LS.414020 | IF ([LS15] = FALSE OR [LS16] = FALSE OR [LS17] = FALSE OR [LS18] = FALSE OR [LS19] = FALSE OR [LS53] = FALSE) AND ([LS20] = NULL OR [LS21] = NULL OR [LS22] = NULL OR [LS23] = NULL OR [LS24] = NULL)  RETURN VALIDATION MESSAGE  ENDIF | IF ([LS15] = FALSE OR [LS16] = FALSE OR [LS17] = FALSE OR [LS18] = FALSE OR [LS19] = FALSE OR [LS53] = FALSE) AND ([LS20] = NULL OR [LS21] = NULL OR [LS22] = NULL OR [LS80] = NULL OR [LS24] = NULL)  RETURN VALIDATION MESSAGE  ENDIF |
| VR.ATO.LS.414011 | IF ([LS23] = NULL OR [LS23] = 0) AND [LS11] > 0 AND ([LS15] = FALSE OR [LS16] = FALSE)  RETURN VALIDATION MESSAGE  ENDIF | IF ([LS80] = NULL OR [LS80] = 0) AND [LS11] > 0 AND ([LS15] = FALSE OR [LS16] = FALSE)  RETURN VALIDATION MESSAGE  ENDIF |
| VR.ATO.LS.414012 | IF ([LS23] = NULL OR [LS23] = 0) AND [LS12] >0 AND ([LS15] = FALSE OR [LS16] = FALSE OR [LS17] = FALSE)  RETURN VALIDATION MESSAGE ENDIF | IF ([LS80] = NULL OR [LS80] = 0) AND [LS12] >0 AND ([LS15] = FALSE OR [LS16] = FALSE OR [LS17] = FALSE)  RETURN VALIDATION MESSAGE ENDIF |
| VR.ATO.LS.414013 | IF ([LS23] = NULL OR [LS23] = 0) AND [LS13] >0 AND ([LS15] = FALSE OR [LS16] = FALSE OR [LS17] = FALSE OR [LS18] = FALSE)  RETURN VALIDATION MESSAGE ENDIF | IF ([LS80] = NULL OR [LS80] = 0) AND [LS13] >0 AND ([LS15] = FALSE OR [LS16] = FALSE OR [LS17] = FALSE OR [LS18] = FALSE)  RETURN VALIDATION MESSAGE ENDIF |
| VR.ATO.LS.414014 | IF ([LS23] = NULL OR [LS23] = 0) AND [LS14] >0 AND ([LS15] = FALSE OR [LS16] = FALSE OR [LS17] = FALSE OR [LS18] = FALSE OR [LS19] = FALSE)  RETURN VALIDATION MESSAGE ENDIF | IF ([LS80] = NULL OR [LS80] = 0) AND [LS14] >0 AND ([LS15] = FALSE OR [LS16] = FALSE OR [LS17] = FALSE OR [LS18] = FALSE OR [LS19] = FALSE)  RETURN VALIDATION MESSAGE ENDIF |
| VR.ATO.LS.414015 | IF ([LS23] = NULL OR [LS23] = 0) AND [LS51] >0 AND ([LS15] = FALSE OR [LS16] = FALSE OR [LS17] = FALSE OR [LS18] = FALSE OR [LS19] = FALSE OR [LS53] = FALSE)  RETURN VALIDATION MESSAGE ENDIF | IF ([LS80] = NULL OR [LS80] = 0) AND [LS51] >0 AND ([LS15] = FALSE OR [LS16] = FALSE OR [LS17] = FALSE OR [LS18] = FALSE OR [LS19] = FALSE OR [LS53] = FALSE)  RETURN VALIDATION MESSAGE ENDIF |

* 1. Updated Validation Rules (Response Message)

There are no changes to the Validation Rules (Response Message).

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](http://www.sbr.gov.au/software-developers/developer-tools/ato/income-tax-return-schedules/lss)](http://www.sbr.gov.au/software-developers/developer-tools/ato/income-tax-return-obligations/ato-ctr)[.](http://www.sbr.gov.au/software-developers/developer-tools/ato/income-tax-return-schedules/lss)

* 1. Added Error Response Messages

There are no added error response messages for this release / version.

* 1. Removed Error Response Messages

There are no removed error response messages for this release / version.

* 1. Updated Error Response Messages

There are no updated error response messages for this release / version.