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| Standard Business Reporting  Australian Taxation Office –  Company Tax Return 2015  (ctr.0006)  Release Notes  Program name: Standard Business Reporting  Date: 21 May 2015  Final | | | |
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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 | | |

VERSION CONTROL

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| **Version** | **Release date** | **Description of changes** |
| 1.0 | 21/05/2015 | **Sections 2.1.1 SBR Core Services and 2.1.2 SBR ebMS3 of the MIG update** – SBR collaboration updated as follows:  CGLS from to cgls.0004.lodge.request.02.00 to cgls.0004.lodge.request.02.01.  LS from to ls.0004.lodge.request.02.00 to ls.0004.lodge.request.02.01. |
| 0.4 | 16/04/2015 | Simplified Company Tax Return service has been withdrawn from Tax Time 2015. As a result the follow sections have been modified or deleted from the MIG:  **Section 2.1 Tax Time 2015 Change Overview (Business Cases)**  Removed reference to BC 2015 035 and BC 2015 038B  **Section 2.4 Known Issues**  Updated text to provide more clarity for changes to Validation Rules  **Section 2.5 Note to Software Developers**  Added a note for Software Developers informing the discontinuation of changes for BC TT2015-038 Simplified company returns.  **Section 3.3 Updated Elements**  Added a note for Software Developers informing theexclusion ofSimplified return from Reporting Definition and Guidance for TT2016  **Section 4.1 Added validation Rules**  Removed new Validation Rules added for Simplified Company returns  **Section 5.1 Added Error Response**  Removed new Error Response message added for Simplified Company returns |
| 0.3 | 13/03/2015 | Section 2.4  Updated Known Issues with the Validation Rule changes  Section 3.1  The data element Paid Parental Leave (PPL), whilst present in the Definitional and Reporting Taxonomies, will not be accepted for the CTR.0006 2015 service in light of the comments made by the Prime Minister at the National Press Club on 2 February 2015 about not proceeding with the PPL scheme. The element will be excluded via a validation rule if it is erroneously submitted and therefore will fail pre-lodge and lodgment requests to this CTR service.  For reference to the corresponding MST:  TREF name: Income.DistributionsExcludedFromPaidParentalLeaveLevy.Amount  TREF ID: 13803.  NOTE: The element referenced is not to be displayed to an end user in order to avoid confusion and response errors  Section 4.1  Added a new rule VR.ATO.CTR.438037 and updated a note for removal in TT2016 implementation of 4 new rules that were originally added for implementation in TT2015.  Section 4.3 & 4.4  Updated Validation Rules (Technical Rule specifications & Response message) for the following schematron IDs:  VR.ATO.CTR.428137  VR.ATO.CTR.428138  VR.ATO.CTR.428139  Section 5.1  Added a new error response message CMN.ATO.CTR.430212  Due to BC/BR TT2015- 035 being withdrawn from the legislative change, this rule is to prevent accepting any value in the return. |
| 0.2 | 16/02/2015 | Section 1.3  Updated hyperlink to SBR portal to download CTR artefacts.  Section 3.3  Amendments to the Report Definition and Report Guidance of these elements for Simplified Company Return. Added details of existing elements - CTR71, CTR88, CTR95, CTR116,CTR203 and CTR326.  Section 5.1  Added the new response error codes and associated message descriptions for Simplified CTR with a code prepend of “EM”.  Updated hyperlink to SBR portal to download CTR artefacts. |
| 0.1 | 13/11/2014 | Initial draft |

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| ENDORSEMENT  APPROVAL | |
|  | Chief Solutions Architect  Standard Business Reporting |
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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 2015, provided by the Australian Taxation Office (ATO).

* 1. Audience and Scope

This document contains a summary of changes to the ctr.0006.2015 web service for 2015. It is provided as a supplement to the *Company Income Tax Return 2015 Message Implementation Guide Version 1.0.*

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

* 1. References

|  |  |  |
| --- | --- | --- |
| **Ref** | **Document Link** | **Document description** |
| 1 | The SBR Message Implementation Guide (MIG) for Company Income Tax Return 2015 (ctr.0006) document can be downloaded at  [http://www.sbr.gov.au/software-developers/developer-tools/ato/non-individual-income-tax-return-nitr](http://www.sbr.gov.au/software-developers/developer-tools/ato/income-tax-return-obligations/ato-pitr) | Contains the necessary business and technical information to support software developers in the implementation of the Tax Office’s SBR Company Income Tax Return reporting service. |
|

* 1. Purpose of Release

This new release of the ctr.0006.2015 web service implements regulatory and ATO business changes for the 2015 tax time cycle.

* 1. Summary of impacts on software developers

There are changes to the message structure for ctr.0006 in 2015. They are documented in *section 3, Message Structure Changes* below.

Software developers who have already certified their software products for 2014 ctr.0005 service will be required to re-certify their products for ctr.0006 service.

New schematron and conformance suite for ctr.0006 have been created incorporating the changes to the validation rules and error response messages described in this release note.

1. Notes on This Release
   1. Tax Time 2015 Change Overview (Business Cases)

The following tax time 2015 business cases have resulted in the change of the Company Income Tax Return message.

| **Business case ID** | **Description** |
| --- | --- |
| Tax Time cyclical change | Year of return updated to the current year (2015) |
| BC 2015 – 057 | Disability Care Medicare Levy increase to No-TFN-quoted contributions amounts |
| BC 2015 – 008 | PGH Loss Carry Back Repeal |
| BC 2015 – 024 | Small Business – Instant asset write-off and motor vehicle deductions |
| BC 2015 – 065B | Temporary Budget Repair Levy (TBRL) |
| CR 2015 – 030 – BC 2015 – 038 | Tailored Business Returns |
| BC 2015 - 071 | Thin capitalisation & Foreign dividends |

* 1. Maintenance and Enhancement Items

The following maintenance and enhancement items were also included in the change of the Company Tax Return 2015 validation rules and error response messages.

* Maintenance to rules VR.ATO.CTR.429946, VR.ATO.CTR.429947 that had been corrupted in 2014
* Enhancement to the allowed schedules. Non-individual PAYG payment summary (NIPSS) has been replaced by Payment summary schedule (PSS). Rental schedule for Partnerships and trusts (RSPT) has been replaced by Rental schedule (RS)
  1. Message Type Text changes

There is a new ctr.0006 service to implement year specific validation rule and error response message changes. There are message structure changes for CTR in 2015 and the taxonomy collaboration for CTR 2015 will change to ctr.0006. A new message type text is required to differentiate the 2014 and 2015 CTR web services.

**Message type text for CTR 2015**

Prelodge request – ctr.0006.2015.prelodge.request

Prelodge response – ctr.0006.2015.prelodge.response

Lodge request – ctr.0006.2015.lodge.request

Lodge response – ctr.0006.2015.lodge.response

* 1. Known Issues

In the initial draft of this document there were changes proposed to 3 validation rules for the following schematron IDs:

Due to the business requirement not applicable to Tax Time 2015, the changes to following 3 rules are reversed to the original rate as applied to Tax Time 2014.

VR.ATO.CTR.428137

VR.ATO.CTR.428138

VR.ATO.CTR.428139

Due to the above mentioned Validation Rules changes, the related response error codes are also reversed to the original messages as applied to Tax Time 2014.

Updated Validation Rules (Response message) for the following 3 response message code IDs:

CMN.ATO.CTR.430055 reverted to CMN.ATO.CTR.428387

CMN.ATO.CTR.430055 reverted to CMN.ATO.CTR.428388

CMN.ATO.CTR.430056 reverted to CMN.ATO.CTR.428389

* 1. Note to Software Developers

Simplified company and partnership returns, BC TT2015-038

In partnering with the Software developer industry we have been listening to your feedback about the current work demands on you and your desire to focus on the implementation of ELS to SBR. Therefore after consultation with a range of stakeholders we have decided to discontinue Tax Time 2015 business case (simplified company and partnership returns, BC TT2015-038) in favour of other higher priority work. We are reviewing the deliverables for 2016 and will consult more broadly through a limited life working group on ways to improve the experience of small business in preparing and lodging tax returns.

We would like to thank all those who took time to give us their views on this matter and look forward to our ongoing partnership in delivering quality Tax and Super services to the community.

If you have any questions please call the SIPO helpdesk on 1300 139 052 or email SIPO@ato.gov.au.

2. Message Structure Changes

The changes to the message structure for ctr.0006 for this release are documented below.

* 1. Added Elements

Note: This data element is not to be implemented for TT2015 due to the proposed change not having legislation passed.

| **Alias** | **Full XBRL Path** | **Reason** |
| --- | --- | --- |
| CTR362 | CTR:RP:bafpr1.02.21: Income.DistributionsExcludedFromPaidParentalLeaveLevy.Amount | BC 2015 – 035 – Paid Parental Leave Levy |

* 1. Removed Elements

| **Alias** | **Full XBRL Path** | **Reason** |
| --- | --- | --- |
| CTR356 | CTR:RP.YEarliestFromMiddle: rvctc3.02.00:Tax.Losses.Total.Amount | BC 2015 – 008 – Loss Carry back repeal |
| CTR357 | CTR:RP.YEarliestFromCurrent: rvctc3.02.00:Tax.Losses.Total.Amount |
| CTR358 | CTR:RP.EarliestYear:rvctc3.02.00:Income.ExemptNet.Amount |
| CTR359 | CTR:RP.EarliestYear:rvctc1.02.00:IncomeTax.Liability.Amount |
| CTR342 | CTR:RP.YMiddle:rvctc3.02.00:Tax.Losses.Total.Amount |
| CTR355 | CTR:RP.MiddleYear:bafpr1.02.13:Income.ExemptNet.Amount |
| CTR344 | CTR:RP.MiddleYear:rvctc1.02.00:IncomeTax.Liability.Amount |
| CTR345 | CTR:RP:rvctc3.02.11:Tax.Losses.CarryBackOffset.Amount |

* 1. Updated Elements

| **Alias** | **Full XBRL Path** | **Reason** |
| --- | --- | --- |
| CTR75 | CTR:RP:SuperannuationContribution.EmployerContributions.Amount | BC 2015 – 008 – Loss Carry back repeal |
| CTR199 | CTR:RP:IncomeTax.TaxableGross.Amount | BC2015-057 DisabilityCare Medicare Levy increase to No\_TFN-quoted contributions amounts  BR2015-037 - Reduce Company Tax Rate |
| CTR196 | CTR:RP: Liabilities.ThinCapitalisation.ProvisionsApplied.Indicator | BC2015-071 Thin capitalisation & Foreign dividends |
| CTR71 | Income.OtherGross.Amount | TT2015 - BC038B(BRv5.0)-  Modified Report Guidance for Simplified return to exclude assets used in R&D activities. |
| CTR88 | Expense.Other.Amount | TT2015 - BC038B(BRv5.0)-  Modified Report Definition and Report Guidance for Simplified return to include reporting of "Superannuation expenses" in the "All other expenses" field. |
| CTR95 | Income.AssessableOther.Amount | TT2015 - BC038B(BRv5.0)-  Modified Report Definition and Report Guidance for Simplified return to include the “Non-deductible exempt income expenditure” in the “Other assessable income” field. |
| CTR116 | Expense.DeductibleOther.Amount | TT2015 - BC038B(BRv5.0)-  Modified Report Guidance for Simplified return to include the following deductible expenses:  -Landcare operations and deduction for decline in value of water facility,  -Deduction for environmental protection expenses, and  -Exempt income |
| CTR203 | IncomeTax.Payable.Amount | TT2015 - BC038B(BRv5.0)-  Modified Report Definition and Report Guidance for Simplified return to exclude content related to "offsets". |
| CTR326 | IncomeTax.TotalRemainderOfRefundableTaxOffsets.Amount | TT2015 - BC038B(BRv5.0)-  Modified Report Definition and Report Guidance for Simplified return to apply instruction of "Only value applicable for this field is “0". |

Note: The Business Case for TT2015: 2015-038 was officially withdrawn on the 07/04/2015; the outcome is to remove all references in the reporting guidance or definition which reflect changes introduced to support BC038. As it was too late to back those changes out of the reporting taxonomy for CTR, a Change Request has been created / deferred for TT2016.

So for the following elements reference to Simplified return will be actioned at a later stage.

1. FAID: CTR88, All other expenses

2. FAID: CTR95, Other assessable income

3. FAID: CTR116, Other deductible expenses

4. FAID: CTR203, Tax payable

5. FAID: CTR326, Tax offset refunds

6. FAID: CTR71, Other gross income

1. Changes to Validation Rules

There are changes to the validation rules for ctr.0006 for this release and they are documented below.

* 1. Added Validation Rules

| **Schematron ID** | **Reason for Change** |
| --- | --- |
| VR.ATO.CTR.430071 | BC 2015-035 - Paid Parental Leave Levy |
| VR.ATO.CTR.430072 | BC 2015-035 - Paid Parental Leave Levy |
| VR.ATO.CTR.430073 | BC 2015-035 - Paid Parental Leave Levy |
| VR.ATO.CTR.430074 | BC 2015-035 - Paid Parental Leave Levy |
| VR.ATO.CTR.438037 | Added a new rule VR.ATO.CTR.438037  This rule is to prevent accepting a value for the new element (Label: "Paid Parental Leave Levy excluded distributions"  FAID:CTR362,  TREF:13803,  TREF Name: Income.DistributionsExcludedFromPaidParentalLeaveLevy.Amount) |

Note: The following new rules that were originally introduced to support the Paid Parental Levy, are to be deleted in Tax Time 2016.

| **Schematron ID** | **Reason for Change** |
| --- | --- |
| VR.ATO.CTR.430071 | BC 2015 - 035 - Paid Parental Leave Levy and not required for TT2016. |
| VR.ATO.CTR.430072 |
| VR.ATO.CTR.430073 |
| VR.ATO.CTR.430074 |

* 1. Removed Validation Rules

| **Schematron ID** | **Reason for Change** |
| --- | --- |
| VR.ATO.CTR.430052 | BC 2015 - 008 - PGH - Loss Carry Back Repeal |
| VR.ATO.CTR.430053 |
| VR.ATO.CTR.430006 |
| VR.ATO.CTR.430054 |
| VR.ATO.CTR.430036 |
| VR.ATO.CTR.430037 |
| VR.ATO.CTR.430038 |
| VR.ATO.CTR.430070 |
| VR.ATO.CTR.430039 |
| VR.ATO.CTR.430051 |
| VR.ATO.CTR.430044 |
| VR.ATO.CTR.430045 |
| VR.ATO.CTR.430058 |
| VR.ATO.CTR.W00001 |
| VR.ATO.CTR.430036 |
| VR.ATO.CTR.430037 |
| VR.ATO.CTR.430038 |
| VR.ATO.CTR.428212 | Rule has become redundant and has been previously replaced by VR.ATO.CTR.430056 |
| VR.ATO.CTR.429854 | Rule has become redundant and has been previously replaced by VR.ATO.CTR.430057 |
| VR.ATO.CTR.430079  VR.ATO.CTR.430080  VR.ATO.CTR.430081  VR.ATO.CTR.430082  VR.ATO.CTR.430083  VR.ATO.CTR.430084  VR.ATO.CTR.430085  VR.ATO.CTR.430086  VR.ATO.CTR.430087  VR.ATO.CTR.430088  VR.ATO.CTR.430089  VR.ATO.CTR.430090  VR.ATO.CTR.430091  VR.ATO.CTR.430092  VR.ATO.CTR.430093  VR.ATO.CTR.430094  VR.ATO.CTR.430095  VR.ATO.CTR.430096  VR.ATO.CTR.430097  VR.ATO.CTR.430098  VR.ATO.CTR.430099  VR.ATO.CTR.430100  VR.ATO.CTR.430101  VR.ATO.CTR.430102  VR.ATO.CTR.430103  VR.ATO.CTR.430104  VR.ATO.CTR.430105  VR.ATO.CTR.430106  VR.ATO.CTR.430107  VR.ATO.CTR.430108  VR.ATO.CTR.430109  VR.ATO.CTR.430110  VR.ATO.CTR.430111  VR.ATO.CTR.430112  VR.ATO.CTR.430113  VR.ATO.CTR.430114  VR.ATO.CTR.430115  VR.ATO.CTR.430116  VR.ATO.CTR.430117  VR.ATO.CTR.430118  VR.ATO.CTR.430119  VR.ATO.CTR.430120  VR.ATO.CTR.430121  VR.ATO.CTR.430122  VR.ATO.CTR.430123  VR.ATO.CTR.430124  VR.ATO.CTR.430125  VR.ATO.CTR.430126  VR.ATO.CTR.430127  VR.ATO.CTR.430128  VR.ATO.CTR.430129  VR.ATO.CTR.430130  VR.ATO.CTR.430131  VR.ATO.CTR.430132  VR.ATO.CTR.430133  VR.ATO.CTR.430134  VR.ATO.CTR.430135  VR.ATO.CTR.430136  VR.ATO.CTR.430137  VR.ATO.CTR.430138  VR.ATO.CTR.430139  VR.ATO.CTR.430140  VR.ATO.CTR.430141  VR.ATO.CTR.430142  VR.ATO.CTR.430143  VR.ATO.CTR.430144  VR.ATO.CTR.430145  VR.ATO.CTR.430146  VR.ATO.CTR.430147  VR.ATO.CTR.430148  VR.ATO.CTR.430149  VR.ATO.CTR.430150  VR.ATO.CTR.430151  VR.ATO.CTR.430152  VR.ATO.CTR.430153  VR.ATO.CTR.430154  VR.ATO.CTR.430155  VR.ATO.CTR.430156  VR.ATO.CTR.430157  VR.ATO.CTR.430158  VR.ATO.CTR.430159  VR.ATO.CTR.430160  VR.ATO.CTR.430161  VR.ATO.CTR.430162  VR.ATO.CTR.430163  VR.ATO.CTR.430164  VR.ATO.CTR.430165  VR.ATO.CTR.430166  VR.ATO.CTR.430167  VR.ATO.CTR.430168  VR.ATO.CTR.430169  VR.ATO.CTR.430170  VR.ATO.CTR.430171  VR.ATO.CTR.430172  VR.ATO.CTR.430182  VR.ATO.CTR.430183  VR.ATO.CTR.430184  VR.ATO.CTR.430185  VR.ATO.CTR.430186  VR.ATO.CTR.430187  VR.ATO.CTR.430188  VR.ATO.CTR.430189  VR.ATO.CTR.430190  VR.ATO.CTR.430191  VR.ATO.CTR.430192  VR.ATO.CTR.430193  VR.ATO.CTR.430194  VR.ATO.CTR.430195  VR.ATO.CTR.430196  VR.ATO.CTR.430197  VR.ATO.CTR.430198  VR.ATO.CTR.430199  VR.ATO.CTR.430200  VR.ATO.CTR.430201  VR.ATO.CTR.430202  VR.ATO.CTR.430203  VR.ATO.CTR.430204  VR.ATO.CTR.430205  VR.ATO.CTR.430206  VR.ATO.CTR.430208  VR.ATO.CTR.430209  VR.ATO.CTR.430210  VR.ATO.CTR.430211 | Deleted rules from the proposed Simplified CTR solution |

* 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] <> "2014"  RETURN VALIDATION MESSAGE  ENDIF | IF [CTR2] <> "2015"  RETURN VALIDATION MESSAGE  ENDIF | Tax time 2015 cyclical change |
| VR.ATO.CTR.428278 | IF (([CTR57] > 0) AND (COUNT(SCHEDULE = "NIPSS") = 0)) OR ((SUM[NIPSS4]) <> [CTR57])  RETURN VALIDATION MESSAGE  ENDIF | IF (([CTR57] > 0) AND (COUNT(SCHEDULE = "PSS") = 0)) OR ((SUM[PSS18]) <> [CTR57])  RETURN VALIDATION MESSAGE  ENDIF | Implementation of ITR  Refer to PSS instead of NIPSS from 2015 onwards |
| VR.ATO.CTR.428040 | IF (([CTR58] > 0) AND (COUNT(SCHEDULE = "NIPSS") = 0)) OR ((SUM[NIPSS9]) <> [CTR58])  RETURN VALIDATION MESSAGE  ENDIF | IF (([CTR58] > 0) AND (COUNT(SCHEDULE = "PSS") = 0)) OR ((SUM[PSS19]) <> [CTR58])  RETURN VALIDATION MESSAGE  ENDIF | Implementation of ITR  Refer to PSS instead of NIPSS from 2015 onwards |
| VR.ATO.CTR.428139 | IF ([CTR49] = "62230") AND  (([CTR120] > 49999) AND ([CTR120] < 150000)) AND  ([CTR199] <>(([CTR120] - 49999) \* 0.4275) +/- 1)  RETURN VALIDATION MESSAGE  ENDIF | IF ([CTR49] = "62230") AND  (([CTR120] > 49999) AND ([CTR120] < 150000)) AND  ([CTR199] <>(([CTR120] - 49999) \* 0.45) +/- 1)  RETURN VALIDATION MESSAGE  ENDIF | BR2015-037 - Reduce Company Tax Rate.  \*Note the proposed change to the rule to decrease the company rate to 42.75% doesn’t apply for TT2015. |
| VR.ATO.CTR.429946 | RETURN VALIDATION MESSAGE | IF [CTR156] <> NULL AND [CTR156] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE  ENDIF | Documentation corruption issue, add back corrupted rule VR.ATO.CTR.429946 |
| VR.ATO.CTR.429947 | ENDIF | IF [CTR157] <> NULL AND [CTR157] <> MONETARY(U,11,0)  RETURN VALIDATION MESSAGE  ENDIF | Documentation corruption issue, add back corrupted rule VR.ATO.CTR.429947 |
| VR.ATO.CTR.428137 | IF ((([CTR120] <= 0) AND ([CTR320] > 0)) OR (([CTR120] > 0) AND ([CTR52] <> SET("139","163")) AND ([CTR49] <> SET("62230","63100","87900","95599","95510","95591","99010","99020","99030","99040","99050","99060","99070")) AND ([CTR247] = NULL) AND ([CTR320] < (([CTR120] \* 0.285) – 1))))  RETURN VALIDATION MESSAGE  ENDIF | IF ((([CTR120] <= 0) AND ([CTR320] > 0)) OR (([CTR120] > 0) AND ([CTR52] <> SET("139","163")) AND ([CTR49] <> SET("62230","63100","87900","95599","95510","95591","99010","99020","99030","99040","99050","99060","99070")) AND ([CTR247] = NULL) AND ([CTR320] < (([CTR120] \* 0.30) – 1))))  RETURN VALIDATION MESSAGE  ENDIF | BR2015-037 - Reduce Company Tax Rate  \*Note the proposed change to the rule to decrease the company rate to 28.50% doesn’t apply for TT2015. |
| VR.ATO.CTR.428138 | IF ([CTR49] = "62230") AND  ((([CTR120] > 0) AND ([CTR120] < 50000) OR  ([CTR120] > 149999)) AND  ([CTR199] <> (([CTR120] \* 0.285) +/- 1) ) )  RETURN VALIDATION MESSAGE  ENDIF | IF ([CTR49] = "62230") AND  ((([CTR120] > 0) AND ([CTR120] < 50000) OR  ([CTR120] > 149999)) AND  ([CTR199] <> (([CTR120] \* 0.30) +/- 1) ) )  RETURN VALIDATION MESSAGE  ENDIF | BR2015-037 - Reduce Company Tax Rate  \*Note the proposed change to the rule to decrease the company rate to 28.50% doesn’t apply for TT2015. |
| VR.ATO.CTR.428109 | IF (([CTR57] > 0) AND (COUNT(SCHEDULE = "NIPSS") = 0)) OR ([CTR207] < SUM[NIPSS3])  RETURN VALIDATION MESSAGE  ENDIF | IF (([CTR57] > 0) AND (COUNT(SCHEDULE = "PSS") = 0)) OR ([CTR207] < SUM[PSS22])  RETURN VALIDATION MESSAGE  ENDIF | Implementation of ITR  Refer to PSS instead of NIPSS from 2015 onwards |
| VR.ATO.CTR.428101 | IF ([CTR208] > 0) AND (((COUNT(SCHEDULE = "NIPSS") = 0) OR (SUM([NIPSS28]) <> [CTR208])))  RETURN VALIDATION MESSAGE  ENDIF | IF ([CTR208] > 0) AND (((COUNT(SCHEDULE = "PSS") = 0) OR (SUM([PSS23]) <> [CTR208])))  RETURN VALIDATION MESSAGE  ENDIF | Implementation of ITR  Refer to PSS instead of NIPSS from 2015 onwards |
| VR.ATO.CTR.428326 | IF [CTR309]<> ([CTR308] \* 0.315)+/-1  RETURN VALIDATION MESSAGE  ENDIF | IF ([CTR309]<> ([CTR308] \* 0.34)+/-1)  RETURN VALIDATION MESSAGE  ENDIF | BR2015-065B - Temporary Budget Repair Levy (TBRL) |

* 1. Updated Validation Rules (Response Message)

| **Schematron ID** | **Previous message code ID** | **Current message code ID** | **Reason for Change** |
| --- | --- | --- | --- |
| VR.ATO.CTR.428192 | CMN.ATO.GEN.438033 | CMN.ATO.GEN.438042 | Tax time 2015 cyclical change |
| VR.ATO.CTR.428137 | CMN.ATO.CTR.430055 | CMN.ATO.CTR.428387 | BC 2015 - 037 - Reduce Company Tax Rate  \*Note the proposed change to the rule to decrease the company rate to 28.50% doesn’t apply for TT2015. |
| VR.ATO.CTR.428138 | CMN.ATO.CTR.430055 | CMN.ATO.CTR.428388 | BC 2015 - 037 - Reduce Company Tax Rate  \*Note the proposed change to the rule to decrease the company rate to 28.50% doesn’t apply for TT2015. |
| VR.ATO.CTR.428139 | CMN.ATO.CTR.430056 | CMN.ATO.CTR.428389 | BC 2015 - 037 - Reduce Company Tax Rate  \*Note the proposed change to the rule to decrease the company rate to 42.75% doesn’t apply for TT2015. |
| VR.ATO.CTR.428326 | CMN.ATO.CTR.428326 | CMN.ATO.CTR.430207 | BC 2015-065B - Temporary Budget Repair Levy (TBRL) |

* 1. Updated Validation Rules (Data Element Version)

| **Schematron ID** | **Reason for change** |
| --- | --- |
| VR.ATO.CTR.428352 | BR2015-071 Thin capitalisation & Foreign dividends  Namespace for element CTR196 changed from:  bafpo6.02.09:Liabilities.ThinCapitalisation.ProvisionsApplied.Indicator  to:  bafpo6.02.13:Liabilities.ThinCapitalisation.ProvisionsApplied.Indicator |
| VR.ATO.CTR.428353 |
| VR.ATO.CTR.428207 |
| VR.ATO.CTR.428405 |
| VR.ATO.CTR.430142 |

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/non-individual-income-tax-return-nitr>

* 1. Added Error Response Messages

| **Message code ID** | **Reason for Change** |
| --- | --- |
| CMN.ATO.GEN.438042 | Tax time 2015 cyclical change |
| CMN.ATO.CTR.430055 | BC 2015 - 037 - Reduce Company Tax Rate |
| CMN.ATO.CTR.430056 | BC 2015 - 037 - Reduce Company Tax Rate |
| CMN.ATO.CTR.430207 | BC 2015 - 065B - Temporary Budget Repair Levy (TBRL) |
| CMN.ATO.CTR.430072 | BC 2015 - 035 - Paid Parental Leave Levy |
| CMN.ATO.CTR.430073 | BC 2015 - 035 - Paid Parental Leave Levy |
| CMN.ATO.CTR.430074 | BC 2015 - 035 - Paid Parental Leave Levy |
| CMN.ATO.CTR.430212 | TT2015 BC/BR 035  Due to BC/BR TT2015-035 being withdrawn from the legislative change, this rule is to prevent accepting any value in the return. |

* 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.438033 | Tax time 2015 cyclical change |
| CMN.ATO.CTR.428387 | BC 2015 - 037 - Reduce Company Tax Rate |
| CMN.ATO.CTR.428388 | BC 2015 - 037 - Reduce Company Tax Rate |
| CMN.ATO.CTR.428389 | BC 2015 - 037 - Reduce Company Tax Rate |
| CMN.ATO.CTR.428326 | BC 2015 - 065B - Temporary Budget Repair Levy (TBRL) |
| CMN.ATO.CTR.430079  CMN.ATO.CTR.430080  CMN.ATO.CTR.430081  CMN.ATO.CTR.430082  CMN.ATO.CTR.430083  CMN.ATO.CTR.430084  CMN.ATO.CTR.430085  CMN.ATO.CTR.430086  CMN.ATO.CTR.430087  CMN.ATO.CTR.430088  CMN.ATO.CTR.430089  CMN.ATO.CTR.430090  CMN.ATO.CTR.430091  CMN.ATO.CTR.430092  CMN.ATO.CTR.430093  CMN.ATO.CTR.430093  CMN.ATO.CTR.430093  CMN.ATO.CTR.430093  CMN.ATO.CTR.430093  CMN.ATO.CTR.430093  CMN.ATO.CTR.430093  CMN.ATO.CTR.430093  CMN.ATO.CTR.430101  CMN.ATO.CTR.430102  CMN.ATO.CTR.430103  CMN.ATO.CTR.430104  CMN.ATO.CTR.430105  CMN.ATO.CTR.430106  CMN.ATO.CTR.430107  CMN.ATO.CTR.430108  CMN.ATO.CTR.430109  CMN.ATO.CTR.430110  CMN.ATO.CTR.430111  CMN.ATO.CTR.430112  CMN.ATO.CTR.430113  CMN.ATO.CTR.430114  CMN.ATO.CTR.430115  CMN.ATO.CTR.430116  CMN.ATO.CTR.430117  CMN.ATO.CTR.430118  CMN.ATO.CTR.430119  CMN.ATO.CTR.430120  CMN.ATO.CTR.430121  CMN.ATO.CTR.428372  CMN.ATO.CTR.430123  CMN.ATO.CTR.430124  CMN.ATO.CTR.430125  CMN.ATO.CTR.430126  CMN.ATO.CTR.430127  CMN.ATO.CTR.430128  CMN.ATO.CTR.428375  CMN.ATO.CTR.430130  CMN.ATO.CTR.430131  CMN.ATO.CTR.430132  CMN.ATO.CTR.430133  CMN.ATO.CTR.430134  CMN.ATO.CTR.430135  CMN.ATO.CTR.430136  CMN.ATO.CTR.430137  CMN.ATO.CTR.430138  CMN.ATO.CTR.430139  CMN.ATO.CTR.430140  CMN.ATO.CTR.430141  CMN.ATO.CTR.430142  CMN.ATO.CTR.430143  CMN.ATO.CTR.430144  CMN.ATO.CTR.430145  CMN.ATO.CTR.430146  CMN.ATO.CTR.430147  CMN.ATO.CTR.430148  CMN.ATO.CTR.430149  CMN.ATO.CTR.430150  CMN.ATO.CTR.430151  CMN.ATO.CTR.430152  CMN.ATO.CTR.430152  CMN.ATO.CTR.430152  CMN.ATO.CTR.430152  CMN.ATO.CTR.430152  CMN.ATO.CTR.430157  CMN.ATO.CTR.430158  CMN.ATO.CTR.430159  CMN.ATO.CTR.430160  CMN.ATO.CTR.430161  CMN.ATO.CTR.430162  CMN.ATO.CTR.430163  CMN.ATO.CTR.430164  CMN.ATO.CTR.430165  CMN.ATO.CTR.430166  CMN.ATO.CTR.430166  CMN.ATO.CTR.430165  CMN.ATO.CTR.430169  CMN.ATO.CTR.430169  CMN.ATO.CTR.430171  CMN.ATO.CTR.430157  CMN.ATO.CTR.430166  CMN.ATO.CTR.430166  CMN.ATO.CTR.430184  CMN.ATO.CTR.430185  CMN.ATO.CTR.430186  CMN.ATO.CTR.430187  CMN.ATO.CTR.430188  CMN.ATO.CTR.430189  CMN.ATO.CTR.430190  CMN.ATO.CTR.430191  CMN.ATO.CTR.430192  CMN.ATO.CTR.430193  CMN.ATO.CTR.430194  CMN.ATO.CTR.430195  CMN.ATO.CTR.430196  CMN.ATO.CTR.430197  CMN.ATO.CTR.430198  CMN.ATO.CTR.430199  CMN.ATO.CTR.430200  CMN.ATO.CTR.430201  CMN.ATO.CTR.430202  CMN.ATO.CTR.430203  CMN.ATO.CTR.430204  CMN.ATO.CTR.430205  CMN.ATO.CTR.430206  CMN.ATO.CTR.430208  CMN.ATO.CTR.430209  CMN.ATO.CTR.430210  CMN.ATO.CTR.430211 | Deleted response messages from the proposed Simplified CTR solution |

* 1. Updated Error Response Messages

No error messages have been updated in 2015.