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| Standard Business Reporting  Australian Taxation Office –  Payment Reference Number (PRN)  Business Implementation Guide  Date: 16/03/2017  Final – suitable for use | |
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VERSION CONTROL

|  |  |  |
| --- | --- | --- |
| **Version** | **Release date** | **Description of changes** |
| 0.1 | 14.02.2017 | Draft completed |
| 0.2 | 15.03.2017 | BIG endorsed. |
| 1.0 | 16.3.2017 | Final |

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1. Introduction

Purpose

To provide information that will assist software developers in understanding the business context surrounding the Payment Reference Number (PRN) service. This interaction is performed with the Australian Taxation Office (ATO) through the Standard Business Reporting (SBR) platform.

This document defines the interactions that are available to business clients and tax professionals acting on behalf of individuals and non-individuals to generate PRNs through their practice and business management software, and explains any constraints and known issues with the use of the interaction.

Specifically, Get PRN refers to the interaction with the ATO for a user, depending on their role, to:

* Generate a PRN for a specified account or role to facilitate a payment through their preferred channel.

Audience

Any organisation that will be implementing the Get PRN interaction into their software products. Typically this will be software application developers and business analysts.

Document context

The ATO PRN Business Implementation Guide forms part of the broader suite of documents used by the ATO to describe or interpret how the technical implementation relates back to the business context and process. This document is designed to be read in conjunction with the ATO SBR documentation suite including the:

* Web service/platform information
* ATO SBR Service Registry
* Test information eg Conformance suites

See the SBR [high level document](http://www.sbr.gov.au/__data/assets/pdf_file/0018/41085/High-Level-Document-Map.pdf) map for the relationship of this document with others in the suite.

Glossary

This table only contains terms that need specific explanation for this document. Other terminology can be found in the [SBR glossary](http://www.sbr.gov.au/software-developers/developer-tools/glossary), [Common BIG glossary](http://www.sbr.gov.au/__data/assets/file/0019/43264/ATO-Common-Business-Implementation-Guide.docx) and the [ATO Glossary](https://www.ato.gov.au/Definitions/?anchor=top).

| **Term** | **Definition** |
| --- | --- |
| PRN | Payment Reference Number. A unique reference number that ensures a payment is credited to the correct client and account. A PRN is also known as an EFT code. |
| SWIFT | SWIFT is a funds transfer system used within the banking industry to transmit funds both within Australia and Overseas. |

1. What is the Generate PRN service?

The service allows users to proactively manage their taxation accounts by providing the ability to generate a Payment Reference Number (PRN) within their software for a specified account or role to facilitate a payment through their preferred channel.

|  |  |  |
| --- | --- | --- |
| * + Review Client Accounts/Roles | Business Client or Tax Practitioner | SBR service interaction |
| See *Account, Role and Transaction Business Implementation Guide*  Review my client’s accounts and/or roles  Retrieve a PRN for my client’s account/role  Get PRN (PRN.get) |  |
| Retreieve PRN |  |  |

Figure : SBR interactions and Get PRN process

|  | **Interaction** | **Mandatory** | **Service Orchestration** |
| --- | --- | --- | --- |
| 1 | Account and Role related interactions specified in the *Account, Role and Transaction Business Implementation Guide.* | No | The account and/or role identifiers required by the get PRN interaction can be retrieved from the account and role list services. |
| 2 | PRN.get | Yes |  |

Table : SBR Service Orchestration

To identify the account the payment reference number will be generated for; the following details are required:

• Unique identifier for the client (TFN/ABN); and

• Account ID or Account Sequence Number (ASN); and

• Where the account type is a Superannuation (SUPANN), USI (USIA) or USM Superannuation Account (USMSA); the role type is required.

Note: Business and business intermediaries are required to input an ABN.

Insolvent and Closed accounts

There are certain accounts you can not generate a PRN for due to accounting treatments that have been applied. The accounting treatment can be identified by the concatenated name which is returned in the account list interaction as shown below:

• Closed

• Bankrupt

• Part X Personal Insolvency Agreement

• Part IX Debt Arrangement

• Part X Composition

• Part X Deed of Assignment

• Part X Deed of Arrangement

• Administration

Large withholder for PAYGW

The ATO has different Payment Reference Numbers for different tax types.

Large Withholders must pay the amounts they withhold to the ATO electronically by generating a specific PRN. This PRN allows the payment for PAYGW to be allocated to the correct account. Once the payment is received by the ATO an obligation is automatically generated to match the payment.

The payments can only be made by direct credit, cheque, credit card or BPay.

The distinction is necessary to allow for validation via an algorithm of the client ID on receipt of the payment. In the case of HOR 70, a liability is created on the clients account at the time of receipt.

Interactions

|  |  |  |  |
| --- | --- | --- | --- |
| **Interaction** | **Short Description** | **Single** | **Batch** |
| PRN.get | Generate PRN for an account or role | Y | Y |

Table : Interactions available in the Generate PRN process

Channels

The Get PRN interaction is available in the following channels:

|  |  |  |
| --- | --- | --- |
| **Interaction** | **SBR Core Services** | **SBR ebMS3.0** |
| PRN.get | N | Y |

Table : Channel availability of Generate.PRN interaction

ATO Payment methods that require a PRN and the related details

A PRN is mandatory to ensure the payment is allocated to the correct client and account.

Payments can be made to the ATO using a variety of payment methods. This includes payments made by BPay, Direct Credit and Credit Card.

Further information on payment methods can be found on [ato.gov.au](https://www.ato.gov.au/general/paying-the-ato/how-to-pay/).

The mandatory inputs for each payment method are listed below:

Direct Credit from Australia

ATO bank account details

* Bank: Reserve Bank of Australia
* BSB No: 093 003
* Account no: 316 385
* Account name: ATO direct credit account
* Payment reference number

Direct Credit from outside of Australia

ATO bank account details

* Bank: Reserve Bank of Australia
* BSB No: 093 003
* Account no: 316 385
* Account name: ATO direct credit account
* Bank Address: 65 Martin Place, Sydney NSW 2000
* Bank identifier/SWIFT code: RSBKAU2S
* Payment reference number

BPAY

* ATO Bpay biller code: 75556
* Payment reference number

Credit Card

* Valid credit card details
* Payment reference number

PRNs for non-individual entities for roles under the Superannuation, USI and USM account types.

Where PRNs are generated for non-individual entities for roles under the Superannuation, USI and USM account types, they should only be used to make payments that are not related to SuperStream (non-SuperStream).

Different ATO bank accounts are used for SuperStream and non-SuperStream payments. If the payment is made using an incorrect PRN, the payment and associated messaging that provides information about the payment may not be received together which may result in the payment being incorrectly allocated.

Supported Account Types

This service will enable a user to generate a PRN via their Practice or Business Management Software, provided they have authorisation to the account.

A PRN can only be generated via software, for the following account types:

| **Account Type** | **Account type description** |
| --- | --- |
| ITACC | Income Tax Account |
| TBACC | Trust Beneficiary Account |
| ICACC | Integrated Client Account |
| TBEN | ICAB Trust Beneficiary |
| GSTJVA | GST Joint Venture Account |
| LCREF | Luxury Car Refund |
| FBTACC | Fringe Benefits Tax Account |
| SGCDPA | Super Guarantee Director Penalty Account |
| PYGDPA | PAYGW Director Penalty Account |
| DISACC | Disputed Account |
| LAACC | Legal Action Account |
| APAEI | Administrative Penalty - AEOI |
| APPAF | Administrative Penalty - PAF |
| APSMSF | Administrative Penalty - SMSF |
| ARA | Administrative Reporting Account |
| ACNPCPA | ACNC Penalty Account |
| CPSP | Civil Penalty-Scheme Promotion Account |
| DVDD | Div 293 deferred Debt |
| ECON | EC Account |
| FRCGWP | FRW Purchaser Account |
| TBNA | Trust Beneficiary Non-Disclosure |
| UBNDA | Ultimate Beneficiary Non-Disclosure |
| HELP | HELP Account |
| SFSS | SFSS Account |
| TSL | Trade support loan |
| SSLD | Student start-up loan debt |
| ABSSLD | ABSTUDY Student start-up loan debt |
| EACC | Excise (Duty) Account |
| EGACC | Excise (Grants - with GIC) Account |
| EEG | Excise Equivalent Goods |
| PRRT | PRRT Account |
| MRRT | MRRT Account |
| SUPGE | Superannuation Guarantee Employer |

Table : Supported Account types

Supported Role Types

| **Role Type** | **Role type description** | **Guidance** |
| --- | --- | --- |
| **Integrated Client Account (ICACC) account type** | | |
| PAYGW | Pay As You Go Withholding | Large Withholders only |
| **Superannuation (SUPANN) account type for Individuals:** | | |
| LISCINDREC | LISC Individual Recovery | Individuals only |
| CCINDREC | Superannuation Co-contribution Individual Recovery | Individuals only |
| **Superannuation (SUPANN) and USI (USIA) account types** | | |
| ADMINPEN | Administrative Penalties | Non-Superstream payments only |
| SGREM | SG Remittance | Non-Superstream payments only |
| SGPVA | SG PVA Remittance | Non-Superstream payments only |
| SGREC | SG Recovery | Non-Superstream payments only |
| SHASA | SHA special account Remittance | Non-Superstream payments only |
| SHASAPVA | SHAsa PVA Remittance | Non-Superstream payments only |
| CCREM | Co-Contributions Remittance | Non-Superstream payments only |
| CCPVA | Co-Contribution PVA Remittance | Non-Superstream payments only |
| CCREC | Co-Contributions Recovery | Non-Superstream payments only |
| ADMINOP | Administrative Overpayments | Non-Superstream payments only |
| LISCREM | LISC Remittance | Non-Superstream payments only |
| LISCPVA | LISC PVA Remittance | Non-Superstream payments only |
| LISCREC | LISC Recovery | Non-Superstream payments only |
| USMREM | USM Remittance | Non-Superstream payments only |
| USMPVA | USM PVA Remittance | Non-Superstream payments only |
| USMREC | USM Recovery | Non-Superstream payments only |
| **USM Superannuation Account (USMSA) account type** | | |
| USMREP | USM Reporting | Non-Superstream payments only |
| USMPEN | USM Penalties | Non-Superstream payments only |
| ADMINPEN | Administrative Penalties | Non-Superstream payments only |

Table : Supported Role types

1. Authorisation

Intermediary Relationship

The SBR services an intermediary can use on behalf of their clients depends on the activity being undertaken and whether the intermediary has a relationship with the client. That is, an intermediary has the appropriate authorisation for the interaction being performed on behalf of the taxpayer recorded in ATO systems.

For the Get PRN interaction, the tax professional must be linked at the client level, or the account level that corresponds with the required PRN, in ATO systems.

**Note:** The tax professional to taxpayer relationship is a fundamental precondition to interacting with SBR for Get PRN interactions

If the relationship does not exist, the SBR Add Client Relationship interaction of the Client Update services can be used to establish a relationship between the intermediary and the taxpayer. See the Client Relationships Business Implementation Guide and ATO SBR Service Registry for further information.

Access Manager

AUSkey and Access Manager are used to manage access and permissions for SBR online services. ATO systems will check that the initiating party is allowed to use the interaction that is received through the SBR channel.

For more information on Access Manager, see the [ATO website](https://www.ato.gov.au/general/online-services/use-online-services/general-services/access-manager/). For further information on AUSkey, see the Australian Business Register’s [website](https://abr.gov.au/AUSkey/).

The table below displays the initiating parties via SBR that the Get PRN interaction is available to.

| **Service** | **Interaction** | **Activity** | **Tax agent** | **BAS agent** | **Business** | **Business Intermediary** |
| --- | --- | --- | --- | --- | --- | --- |
| Generate PRN | PRN.get |  | ✓ | ✓ | ✓ | ✓ |

Table : Parties able to use Generate PRN service

A user must be assigned the appropriate authorisation permissions to use the Generate PRN service. The below table references the SBR service to the relevant permission in Access Manager:

| **Service** | **Access Manager Permission** | |
| --- | --- | --- |
| Generate PRN | Business Management Software | PRN.View |
| Practice Management Software | Client.PRN.View |

Table : Access Manager Permissions

1. Constraints and Known Issues

Constraints When Using This Service

This Generate PRN service has the following unique constraints:

|  |  |
| --- | --- |
| **#** | **Constraint** |
|  | Director Penalty accounts will be available in a future release. |
|  |  |
|  |  |

Table : Constraints when using the Get PRN interaction

Known Issues

**N/A**