|  |  |
| --- | --- |
|  | |
|  | |
| Standard Business Reporting  Australian Taxation Office –  Taxable payments annual report (tpar.0001)  Message Implementation Guide  Program name: Standard Business Reporting  Date: 22 November 2012  Production Release – suitable for use | |
|  | |
| 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 |
| 1.0 | 27/07/2012 | Initial draft release for consultation |
| 1.1 | 22/11/2012 | Final version  Changes incorporated in this version include:   * Update to issues in Section 1.5 * Removed sections “Message Structure” and “XBRL Implementation” * Renamed section heading “Validation for Bulk Messages’ to “Validation for Taxable Payments Annual Report Messages” * Update to the meaning of terms “bulk” and “non-bulk” in sections 3.5, 3.7, 4, 4.1.2, 4.2.1 and 5 * Schematron ID and SBR message code – VR.ATO.TPAR.000017 and CMN.ATO.TPAR.000017 replaced by VR.ATO.GEN.438008 and CMN.ATO.GEN.438008. No change to the rule logic. * New validation rule VR.ATO.TPAR.000044 and error code CMN.ATO.TPAR.000044 * Detailed error message description for error code CMN.ATO.TPAR.000002 * New taxonomy data element TPAR131 for tax agent number (Intermediary context), new validation rule VR.ATO.TPAR.000045 and error code CMN.ATO.TPAR.000045 (SWS1041) * Update to error message description for CMN.ATO.TPAR.W00022 (SWS1068) * Update to validation rule VR.ATO.TPAR.000006 and error code CMN.ATO.TPAR.000006. The rule is now applicable only to the Reporting Party context (SWS1069) * Update to validation rule VR.ATO.TPAR.W00022 to include the payee given name (TPAR92), other given name (TPAR93) and payee trading name (TPAR101) in the rule. (SWS1107) * Remove address details usage tuple explicit for the Payer address data elements. Payer address can be either business or postal. FA id decodes for TPAR57 to TPAR68 updated. (SWS1091) |

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

Copyright

© Commonwealth of Australia 2012 (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 7](#_Toc340848319)

[1.1 Purpose 7](#_Toc340848320)

[1.2 Audience and Scope 7](#_Toc340848321)

[1.3 References 7](#_Toc340848322)

[1.4 Change Management 7](#_Toc340848323)

[1.5 Issues 8](#_Toc340848324)

[1.6 Glossary 8](#_Toc340848325)

[2 Business Overview 9](#_Toc340848326)

[2.1 Introduction 9](#_Toc340848327)

[2.2 Reporting obligations 9](#_Toc340848328)

[2.3 Reporting Amendments 9](#_Toc340848329)

[2.3.1 Reporting to the ATO 9](#_Toc340848330)

[2.4 Retention of Information 10](#_Toc340848331)

[2.5 Extension of Time To Lodge 10](#_Toc340848332)

[2.6 Business Applicability Period 10](#_Toc340848333)

[2.7 Report Version 10](#_Toc340848334)

[3 General Instructions 11](#_Toc340848335)

[3.1 Authorisation of Intermediaries 11](#_Toc340848336)

[3.2 Declaration 11](#_Toc340848337)

[3.3 Monetary Amount 12](#_Toc340848338)

[3.4 SBDH Variations 12](#_Toc340848339)

[3.5 Support for Multiple Reporting Party (bulk) Messages 12](#_Toc340848340)

[3.6 Validation for Taxable Payments Annual Report Messages 13](#_Toc340848432)

[3.7 Restrictions for Single Reporting Party (non-bulk) Requests 13](#_Toc340848433)

[3.8 Business documents 13](#_Toc340848434)

[3.9 Attachments 13](#_Toc340848435)

[3.10 Document identifiers 13](#_Toc340848436)

[3.11 Response Messages 13](#_Toc340848437)

[3.11.1 Messages described in the MIG 13](#_Toc340848438)

[3.12 Validation Phasing 13](#_Toc340848439)

[3.13 Rule Expression 14](#_Toc340848440)

[3.13.1 Context Instance labels 14](#_Toc340848441)

[3.13.2 No Context Prefix 14](#_Toc340848442)

[3.13.3 Use of xx.xx in Fact Names 14](#_Toc340848443)

[3.13.4 Use of Aliases 14](#_Toc340848444)

[3.13.5 Interpretation of NULL in Calculations and Comparisons 15](#_Toc340848445)

[3.13.6 Use of Domains in Rules 15](#_Toc340848446)

[3.13.7 Case Sensitivity 15](#_Toc340848447)

[3.13.8 Tuples and context 15](#_Toc340848448)

[3.13.9 XBRL Validation 15](#_Toc340848449)

[4 XBRL Context Specifications 16](#_Toc340848450)

[4.1 Context Specification Dimension 1: ReportPartyType, Period: Duration 16](#_Toc340848451)

[4.1.1 Context Instance – Intermediary 17](#_Toc340848452)

[4.1.2 Context Instance – Reporting Party 17](#_Toc340848453)

[4.2 Context Specification Dimension 1: ReportPartyType, Dimension 2 (Typed Dimension): ReportingPartyABNDimension, Dimension 3 (Typed Dimension): ReportingPartyBranchCodeDimension, Period: Duration 19](#_Toc340848454)

[4.2.1 Context Instance – Payee 21](#_Toc340848455)

[5 Interaction Model 22](#_Toc340848456)

[5.1 Prerequisites 22](#_Toc340848457)

[5.2 Service Summary 22](#_Toc340848458)

[5.3 TPAR.PRELODGE Specifications 23](#_Toc340848459)

[5.3.1 TPAR.PRELODGE Request - Message 24](#_Toc340848460)

[5.3.1.1 Discoverable Taxonomy Set References 24](#_Toc340848461)

[5.3.1.2 Standard Business Document Header Content 24](#_Toc340848462)

[5.3.1.3 Standard Business Document Body Content 24](#_Toc340848463)

[5.3.2 TPAR.PRELODGE Response - Message 24](#_Toc340848464)

[5.3.2.1 Discoverable Taxonomy Set References 24](#_Toc340848465)

[5.3.2.2 Standard Business Document Header Content 24](#_Toc340848466)

[5.3.2.3 Standard Business Document Body Content 24](#_Toc340848467)

[5.4 TPAR.LODGE Specifications 25](#_Toc340848468)

[5.4.1 TPAR.LODGE Request - Message 25](#_Toc340848469)

[5.4.1.1 Discoverable Taxonomy Set References 25](#_Toc340848470)

[5.4.1.2 Standard Business Document Header Content 26](#_Toc340848471)

[5.4.1.3 Standard Business Document Body Content 26](#_Toc340848472)

[5.4.2 TPAR.LODGE Response – Message 47](#_Toc340848473)

[5.4.2.1 Discoverable Taxonomy Set References 47](#_Toc340848474)

[5.4.2.2 Standard Business Document Header Content 47](#_Toc340848475)

[5.4.2.3 Standard Business Document Body Content 48](#_Toc340848476)

[Appendix A – The Message Content Table Explained 49](#_Toc340848477)

[Appendix B – Tax Office Structured English 52](#_Toc340848478)

[Appendix C – Validation rules alias definitions 62](#_Toc340848479)

[Appendix D – Domain definitions 70](#_Toc340848480)

List of Figures

[Figure 1 – Taxable payments annual report interaction model 22](#_Toc340848158)

Terminology

For definition of the terminology and acronyms used within this document please refer to the glossary on the SBR website – Click here <http://www.sbr.gov.au/software-developers/developer-tools/glossary>to go to the glossary.

The key words “MUST”, “MUST NOT”, “REQUIRED”, “SHALL”, “SHALL NOT”, “SHOULD”, “SHOULD NOT”, “RECOMMENDED”, “MAY”, and “OPTIONAL” in this document are to be interpreted as described in RFC 2119 <http://www.ietf.org/rfc/rfc2119.txt>. The use of the word “Mandatory” is to be read as “MUST”.

1. Introduction
   1. Purpose

The purpose of this Message Implementation Guide (MIG) is to assist software developers in the implementation of the SBR reporting service for the ATO Taxable payments annual report service.

* 1. Audience and Scope

This document contains the necessary information required to support the Taxable payments annual report service implementation.

* 1. References

|  |  |  |
| --- | --- | --- |
| **Ref** | **Document Link** | **Document description** |
|  | The SBR Web Service Implementation Guide document can be downloaded at  <http://www.sbr.gov.au/software-developers/developer-tools/web-services> | Technical interface data that is common to all business processes and messages that use the SBR channel:   * Web service protocol specifications * Standard message header structure * Standard error codes * Authentication protocol and trust broker |
|  | The SBR Taxonomy Architecture document can be downloaded at  <http://www.sbr.gov.au/software-developers/developer-tools/re-usable-components> | Reference document that describes the structure of the SBR taxonomy, its naming conventions, release management and change control, and how each business interaction fits within the architecture. |
|  | The Software Developer Kit documentation can be accessed at  <http://www.sbr.gov.au/software-developers/enabling-sbr-in-my-application/productivity-tools> | Reference information for software developers using the SBR software developer kit |

* 1. Change Management

If a material change is required to the ATO Taxable payments annual report Message Implementation Guide the document will be re-released. The Standard Business Reporting (SBR) Taxonomy Approval Committee (TAC) must approve any change.

* 1. Issues

| **ID** | **Issue** | **Resolution** |
| --- | --- | --- |
| 1. | Address Line 1 is mandatory in the “addressdetails2” common module tuple. The message will fail XBRL validation if this data element within address tuple is not present. The payee address is only expected to be populated with the information that the payer has. If payee address elements are not reported, a warning message will be generated instead of an error. | Address Line1 must not be NULL when it occurs in the common module *address2.02.02:AddressDetails*, this is enforced by the XBRL validator. Where address line1 is not known, provide the element with nil or blank value. |
| 2. | Family Name is mandatory in the “personstructuredname3” common module tuple. The message will fail XBRL validation if this data element within person name details tuple is not present. Although a family name should still be reported for an individual payee, if it is not, a warning message will be generated instead of an error.  Titles and suffixes are also not required for this report. | Family Name must not be NULL when it occurs in the common module *prsnstrcnm3.02.01:PersonNameDetails*, this is enforced by the XBRL validator. Where family name is not known, provide the element with nil or blank value.  Title and Suffix are optional elements and it is not mandatory to provide these elements in the *prsnstrcnm3.02.01:PersonNameDetails* common module. |

* 1. Glossary

This table only contains terms that need specific explanation for this document. Other terminology can be found as described previously.

|  |  |
| --- | --- |
| **Term** | **Description** |
| ATO | Australian Taxation Office |
| SBR | Standard Business Reporting |
| TPAR | Taxable payments annual report |
| Intermediary (Supplier) | The entity that is sending a message to the ATO. The entity can be same as the Reporting Party or a business or an agent. The Intermediary must have an AUSkey. (see WIG - Identity Management) |
| Reporting Party (Payer) | The entity that makes or will make a payment to a payee. |
| Payee | For the purposes of this document, a payee is defined as a person who receives or is to receive a payment. |
| Agent | Tax agent or BAS service provider. |
| AUSkey | The new business to government multi-agency authentication credential used for SBR web service interactions. (see WIG - Identity Management) |
| Device AUSkey | An AUSkey assigned to a device rather than an individual. (see WIG - Identity Management) |
| SBDM | Standard Business Document Message |
| SBDH | Standard Business Document Header |
| SBDB | Standard Business Document Body |
| ABN | Australian Business Number |

1. Business Overview
   1. Introduction

Taxable payments annual report can be submitted from the 2012-13 financial year onwards.

To minimise reporting to the ATO, this specification also allows for withholding where Australian business number (ABN) not quoted payment data to be reported with the Taxable payments annual report message.

This annual report should not be used to report any other payments that are covered by PAYG withholding, including payments made:

* to employees
* under voluntary agreements
* under labour hire or on-hire arrangements
* to foreign residents that are reported in the *PAYG withholding annual report – payments to foreign residents*
  1. Reporting obligations

Under Division 405 in Schedule 1 to the *Taxation Administration Act (*TAA) 1953, payers are required to report to the ATO details of payments made to payees as specified in the regulations. The regulations specify what payments are subject to reporting (supply), who is required to report (payer) and who will be reported on (payee).

TheTaxable payments annual report must be provided to the Commissioner no later than 21 July after the end of the financial year. While this is an annual reporting obligation, during consultation some parties indicated a preference for more frequent reporting (such as quarterly). The ATO cannot accept more frequent reporting in the first year, however reports can be sent more frequently from 2013-14 financial years onwards for those that wish to do so.

**Note: Where a payer is required to lodge a Taxable payments annual report they can also include amounts withheld from payments where a payee did not quote an ABN. Where these payments are included in a Taxable payments annual report, they must not be included in a PAYG withholding where ABN not quoted annual report.**

The Commissioner has varied the reporting requirements to annual reporting (rather than quarterly) and to payments actually made.

* 1. Reporting Amendments
     1. Reporting to the ATO

Payers can report corrected payee amount details to the ATO electronically. The Taxable payments annual report message, specified in this document (refer to Section 5.4.1 TPAR.LODGE Request - Message) is to be used.

Where the payer makes amendments before the report is sent to the ATO, the annual report should reflect the corrected details. Such payee records included in the annual report should be marked as original by recording ‘false’ in the amendment indicator field.

**Note: All the payee records sent to the ATO for the first time, must have ‘false’ recorded in the amendment indicator field**

Where a payer needs to amend amount fields in a payee record to correct an error after the report has been lodged with the ATO, the corrected amounts should be reported to the ATO in another annual report for the same financial year.

The following information should be recorded in the amended report:

* payer and payee details exactly the same as they were on the original report
* all amounts that have not changed, exactly the same as they were in the original report, and
* any amounts that were reported incorrectly should be reported as the corrected amount. For example if $200 was reported in the Gross amount paidfield originally but it should have been reported as $400, the amount of $400 should be reported for Gross amount paidin the report.

**Note: Amended payee records must have ‘true’ recorded in the Amendment indicatorfield.**

The annual report may contain amended payee data records and any additional original payee records that were not reported in a prior annual report for the same financial year. The annual report must not contain original payee records that have already been sent to the ATO and have not changed.

**Note: Original payee records contained in the annual report and not previously sent to the ATO, must have ‘false’ recorded in the amendment indicator field**

**The ATO does not need to be notified of changes to information other than amounts fields.**

* 1. Retention of Information

Under taxation law, payers must keep payment information for a period of five years. The information can be kept electronically.

Where the information is kept electronically, a copy of the annual report provided to the ATO must be able to be regenerated on request by the ATO (for example, where a problem has been encountered in processing the information).

* 1. Extension of Time To Lodge

If payers require additional time to lodge the annual report electronically phone **13 28 66**.

* 1. Business Applicability Period

In SBR, the latest schema for TPAR will not have a designated expiry date. The reporting taxonomy will continue to be valid until a change is required.

* 1. Report Version

The SBR report version for TPAR is **tpar**.**0001.02.00**.

1. General Instructions

This section provides general instructions for ATO messages that apply to tpar.0001 message and service.

* 1. Authorisation of Intermediaries

For all Taxable payments annual report messages, the Tax Office must check against its records that the Intermediary (Supplier) is authorised to perform the requested action for the Reporting Party (Payer).

The checking must compare the identity and permissions associated with the AUSkey with the identity provided in the business document for the Intermediary.

If authorisation fails, a response message communicating this in the SBDH message event section must be returned with SBR response message code: **CMN.ATO.GEN.200000.**

* 1. Declaration

The Taxable payments annual report message requires a declaration from the Intermediary (Supplier) indicating that the information contained is true and correct.

To make a declaration, the Intermediary (Supplier) needs to be cognisant of two things:

* the statement they are making, and
* that it becomes a declaration by them ‘signing’ it.

As a result, in every case that a declaration is required to accompany a transaction, the Intermediary (Supplier) must have displayed to them:

* specific statement(s) describing what they are about to declare, and
* an acknowledgement that the declaration is made by signing the statement(s) in a particular way.

The Intermediary (Supplier) signs by actively confirming what constitutes their ‘signature’ using a tick-box, submit button, or similar mechanism. Their signature must be information sent with the transaction that enables the supplier to be uniquely identified within the business.

How this declaration is made and handled via SBR varies depending what type of AUSkey they use to do so. The instructions for each case are described in the tables below.

|  |  |
| --- | --- |
| Case 1: An Intermediary (can be same as Reporting Party, a business or an agent) is lodging via SBR using an AUSkey assigned to an **individual**. | |
| Declaration statement | The statement that the Intermediary is declaring shall be:  “*I declare that the information transmitted in the Taxable payments annual report is true and correct and that I am authorised to make this declaration”* |
| Signing statement | The text describing the way that they are ‘making’ the declaration by ‘signing’ it in a particular way shall include reference to signing with the AUSkey.  For example: “*Tick this box to sign this declaration with the AUSkey you used to log in*.”  A statement “Tick this box to sign this declaration” would not be acceptable as it does not state the identity the sender is using to make the declaration. |

|  |  |
| --- | --- |
| Case 2: An Intermediary (can be same as Reporting Party, business or an agent) is lodging via SBR using an AUSkey assigned to a **device**. | |
| Declaration statement | The statement that the Intermediary is declaring shall be:  “*I declare that the information transmitted in the Taxable payments annual report is true and correct and that I am authorised to make this declaration”* |
| Signing statement | The text describing the way that they are ‘making’ the declaration by ‘signing’ it in a particular way shall include reference to signing with the AUSkey for the device *and* the field giving a unique user identifier.  For example: “*Tick this box to sign this declaration with the AUSkey used by this software and your full name inserted above*.”  A statement “Tick this box to sign this declaration” would not be acceptable as it does not state the identity the sender is using to make the declaration.  The user identifier must allow the AUSkey owner or an external auditor to uniquely identify the individual who made the declaration.  The identifier used can be specified by the AUSkey owner providing it allows identification as mentioned above. Examples of suitable identifiers include a user login, a full name, or an email address. |

* 1. Monetary Amount

All data elements of type xbrli:MonetaryItemType supplied within messages associate to this report are required to be in Australian dollars. In adherence with the XBRL standard this is achieved by using the following unit declaration:

<xbrli:unit id="u1">

    <xbrli:measure>iso4217:AUD</xbrli:measure>

</xbrli:unit>

XBRL processors will validate that the measure adheres to the ISO standard but the agency will ensure that this is set to Australian Dollars.

* 1. SBDH Variations

The Web Services Implementation Guide (WIG) describes the Standard Business Document Header (SBDH) content in detail. Described in this section are only variations from what is defined in the WIG.

* 1. Support for Multiple Reporting Party (bulk) Messages

ATO provides an SBR channel for single reporting party (non-bulk) requests and an SBR bulk channel for multiple reporting party (bulk) requests. A common taxonomy will be used for both single reporting party (non-bulk) and multiple reporting party (bulk) transactions, but the structure of the bulk message is expected to be slightly different, in order that it can be processed using stream based approaches. Further details on the bulk message structure will be provided in a future revision of this document.

* 1. Validation for Taxable Payments Annual Report Messages

For Taxable payments annual report business documents, when a schematron validation error is encountered the entire message will not be processed and a validation message will be included in the response.

* 1. Restrictions for Single Reporting Party (non-bulk) Requests

Taxable payments annual report single reporting party (non-bulk) requests using the SBR service must contain only one ‘Reporting Party’ context instance and up to 250 ‘Payee’ context instances. This will be enforced by validation rules in the Schematron.

* 1. Business documents

Only one business document (XBRL instance) in the SBDB per message will be accepted for Taxable payments annual report interactions.

* 1. Attachments

No attachments will be accepted or provided for Taxable payments annual report interactions.

* 1. Document identifiers

The sbdm:BusinessDocument.GovernmentGeneratedIdentifier.Text field will not be used for Taxable payments annual report interactions

* 1. Response Messages
     1. Messages described in the MIG

Where business rules associated with data elements could be reasonably implemented by a software developer they have been described in the business document tables below along with an associated response message code. A description of SBR message code can be found in Appendix A of this document.

* 1. Validation Phasing

The validation rules described in this document will be applied to the Business Document in phases. Validation will not progress to the next phase until the current phase is completely passed. This is implemented so as to avoid multiple unnecessary messages being returned. As an example, if a TPAR business document was not provided this would be an error. If a phased validation approach were not used, then potentially an error for each of the missing mandatory fields could be returned as well.

The phases implemented in TPAR will be as follows:

1. SBDH checks
2. XBRL contexts, formats, data types, lengths and enumerations
3. presence of mandatory fields
4. cross field rules, calculations, comparisons
5. warnings (for data that may be incorrect or incomplete)
   1. Rule Expression

Many of the rules in the tables that follow are written in Tax Office Structured English. This is a type of pseudo code and has been used to ensure clarity in rule expression. For explanation of terms used in Tax Office Structured English see Appendix B.

* + 1. Context Instance labels

Context Instance labels must be given to each possible instance of an XBRL context and will be used within the MIG to describe the context and link a fact to a context. For example, a fact may appear in a business rule with a prefix

**RP**:pyde.xx.xx:OrganisationNameDetails.OrganisationalName.Text

This indicates this fact is being reported in the context where the ReportPartyTypeDimension is set to “ReportingParty”.

Context instance labels may use braces “{“ & “}” around a label to represent a set of possible dimension values. A label can represent a set of values from an explicit or a typed dimension. In both cases, possible dimension domain values and/or validation requirements will be detailed in the Context Specifications and Message Content Table(s).

For example, in the context label Payee.{ABN}.{BranchCode}, "{ABN}” represents the ABN value and “{BranchCode}” represents the branch code value provided for the Reporting party.

* + 1. No Context Prefix

Where no context prefix (as described above) applies to a fact within a rule, it is because the rule is reused on multiple facts and it applies regardless of context within the form.

* + 1. Use of xx.xx in Fact Names

In the actual Business Document, an XBRL fact will have a namespace prefix including the version of the element, for example

bafpr1.**02.09**:Income.BusinessPaymentGross.Amount

In some cases the version contained within the prefix has been replaced with xx.xx. The correct version can always be derived from the Discoverable Taxonomy Set.

* + 1. Use of Aliases

In order to make the validation rules more readable aliases have been used in some rules. An alias is enclosed in square brackets e.g.: **[TPAR84]**

A full list of aliases used in this MIG and their XBRL definition is enclosed in Appendix C.

* + 1. Interpretation of NULL in Calculations and Comparisons

Where a rule involves a calculation or a comparison with a number, we will consider NULL (xsi:nil=true) or absent XBRL facts as zero for the purposes of the calculation or comparison.

* + 1. Use of Domains in Rules

Where a rule compares an XBRL fact to a range of values this range may be defined as a Domain. In this case the values within the domain will be specified in Appendix D.

* + 1. Case Sensitivity

Many rules contain a comparison with a string value enclosed in inverted commas e.g. “Australia”. The case used in these comparisons reflects the most common usage; however any comparisons are case **in**sensitive. That means that the test IF <a> = “Australia” would be true if <a> were “australia”, “AUSTRALIA”, “Australia” or “AuStRaLiA”.

* + 1. Tuples and context

In most SBR ATO interactions, all facts reported within a tuple instance (including nested tuples) use the same context.

* + 1. XBRL Validation

An XBRL validator has been implemented for the Taxable payments annual report web service to ensure messages contain only valid XBRL reports. The same XBRL Validator is available to software developers using the SBR SDK (SDK XBRL API) (refer to reference 3 in Section 1.3 References)

The table below lists the error messages that may be returned by the XBRL validator and included in the response message. In most cases, more specific information about the error will be included in the long description.

| **SBR message code** | **SBR message text** |
| --- | --- |
| CMN.ATO.GEN.XBRL01 | The message did not pass XBRL validation. Please contact your software provider. |
| CMN.ATO.GEN.XBRL02 | The message was rejected due to a system error. Please contact your software provider. |
| CMN.ATO.GEN.XBRL03 | A field contains invalid data (such as letters in numeric or date field). |
| CMN.ATO.GEN.XBRL04 | A mandatory field has not been completed. |
| CMN.ATO.GEN.XBRL05 | Invalid start or end datetime for duration period. |
| CMN.ATO.GEN.XBRL06 | End date is earlier than start date. |
| CMN.ATO.GEN.XBRL07 | Invalid value for end datetime of duration period or end datetime earlier than start datetime. |
| CMN.ATO.GEN.XBRL08 | Invalid value for start datetime of duration period. |
| CMN.ATO.GEN.XBRL09 | Invalid value for instant period datetime. |

1. XBRL Context Specifications

The following section defines the XBRL context declarations which will be used within the messages specified within this MIG. Note that XBRL validation rules implemented by the XBRL validator (see Section 3.8.9 XBRL Validation) are not included in the tables below. All validations are applied to both single reporting party (non-bulk) and multiple reporting party (bulk) requests unless otherwise noted.

* 1. Context Specification Dimension 1: ReportPartyType, Period: Duration

| **Context Data Concept** | **Requirement** | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| --- | --- | --- | --- | --- |
| Context Identifier | Mandatory | This is a unique identifier used to link the data element to a defined XBRL context. SBR recommends a four character id starting with ‘C’ and a three digit sequential number for each context e.g. C001 | N/A | N/A |
| Entity Identifier | Mandatory | An identifier must be supplied. | N/A | N/A |
| Entity Identifier Scheme | Mandatory | This field must be set to [**http://www.ato.gov.au/abn**](http://www.ato.gov.au/abn)  ABN must be used for the Intermediary and Reporting Party. | See Entity Segment below |  |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyType must set to “**Intermediary”** or “**ReportingParty**”  1. IF ((entity.segment.ReportPartyTypeDimension = “RprtPyType.02.04:ReportingParty”) OR (entity.segment.ReportPartyTypeDimension = “RprtPyType.02.04:Intermediary”)) AND (entity.identifier.scheme <> "http://www.ato.gov.au/abn")  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.TPAR.000004 | 1. CMN.ATO.TPAR.000004 |
| Period date - start date | Mandatory | This is a mandatory item within the XBRL specification so it must be populated. Start and end date should be the reporting period date. |  |  |
| Period date - end date |

* + 1. Context Instance – Intermediary

The Intermediary context instance identifies the party (supplier) who sends the message to the ATO. This may be the requesting fund itself or a business or an agent acting on behalf of the reporting fund.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Context instance MIG label** | **Dimensions with constrained values** | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| ReportPartyType |
| INT | RprtPyType .xx.xx:Intermediary | 1. IF COUNT(INT) <> 1  RETURN VALIDATION MESSAGE ENDIF  2. IF (entity.identifier.ABN <> NULLORBLANK) AND (ABNALGORITHM (entity.identifier.ABN) = FALSE)  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.TPAR.000001  2. Schematron ID = VR.ATO.TPAR.000003 | 1. CMN.ATO.TPAR.000001  2. CMN.ATO.TPAR.000003 |

* + 1. Context Instance – Reporting Party

The Reporting Party context instance identifies an entity (payer) that makes or will make a payment to a payee.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Context instance MIG label** | **Dimensions with constrained values** | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| ReportPartyType |
| RP | RprtPyType.xx.xx:ReportingParty | 1. The following validation rule is only implemented for single reporting party (non-bulk) requests  IF COUNT(RP) <> 1 RETURN VALIDATION MESSAGE ENDIF  2. The following validation rule is only implemented for multiple reporting party (bulk) requests  IF COUNT(RP) < 1 RETURN VALIDATION MESSAGE ENDIF  3. The following validation rule is only implemented for multiple reporting party (bulk) requests  IF (RP.entity.identifier.ABN & [TPAR46][[1]](#footnote-1)) = ANY OTHER OCCURRENCE OF (RP.entity.identifier.ABN & [TPAR46])  RETURN VALIDATION MESSAGE  ENDIF  4. IF (entity.identifier.ABN <> NULLORBLANK) AND (ABNALGORITHM (entity.identifier.ABN) = FALSE)  RETURN VALIDATION MESSAGE  ENDIF  5. FOR ANY OCCURRENCE OF CONTEXT (RP)  IF COUNT (Payee.{ABN}.{BranchCode} WHERE (RP:entity.identifier.ABN = Payee.{ABN}.{BranchCode}:entity.segment.ReportingPartyABNDimension.Identifiers.AustralianBusinessNumber.Identifiers) AND ([TPAR46] = Payee.{ABN}.{BranchCode}:entity.segment.ReportingPartyBranchCodeDimension.OrganisationDetails.OrganisationBranch.Code)) < 1  RETURN VALIDATION MESSAGE  ENDIF  6. IF RP:period.startDate < (([TPAR47][[2]](#footnote-2) -1)&"07-01" ) OR RP:period.endDate > ([TPAR47] & "06-30")  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.TPAR.SWS001  2. Schematron ID = VR.ATO.TPAR.BDE001  3. Schematron ID = VR.ATO.TPAR.BDE002  4. Schematron ID = VR.ATO.TPAR.000003  5. Schematron ID = VR.ATO.TPAR.000002  6.Schematron ID = VR.ATO.TPAR.000006 | 1. CMN.ATO.TPAR.SWS001  2. CMN.ATO.TPAR.BDE001  3. CMN.ATO.TPAR.BDE002  4. CMN.ATO.TPAR.000003  5. CMN.ATO.TPAR.000002  6. CMN.ATO.TPAR.000006 |

* 1. Context Specification Dimension 1: ReportPartyType, Dimension 2 (Typed Dimension): ReportingPartyABNDimension, Dimension 3 (Typed Dimension): ReportingPartyBranchCodeDimension, Period: Duration

| **Context Data Concept** | **Requirement** | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| --- | --- | --- | --- | --- |
| Context Identifier | Mandatory | This is a unique identifier used to link the data element to a defined XBRL context. SBR recommends a four character id starting with ‘C’ and a three digit sequential number for each context e.g. C001 | N/A | N/A |
| Entity Identifier | Mandatory | An identifier must be supplied. | N/A | N/A |
| Entity Identifier Scheme | Mandatory | This field must be set to **http://www.sbr.gov.au/id**.  A private identifier must be used to uniquely identify the Payee. | See Entity Segment below |  |
| Entity Segment | Mandatory | Explicit member dimension ReportPartyType must be set to “**Payee**”  1. IF (entity.segment.ReportPartyTypeDimension = “RprtPyType.02.04:Payee”) AND (entity.identifier.scheme <> "http://www.sbr.gov.au/id")  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.TPAR.000005 | 1. CMN.ATO.TPAR.000005 |
| Mandatory | Typed member dimension ReportingPartyABNDimension. The value must be set to the ABN of the Reporting Party, i.e. RP:entity.identifier.ABN.  Typed member dimension ReportingPartyBranchCodeDimension. The value must be set to the branch code of the Reporting Party ABN, i.e. [TPAR46]  1. WHERE IN CONTEXT (Payee.{ABN}.{BranchCode})  IF (entity.segment.ReportingPartyABNDimension.Identifiers.AustralianBusinessNumber.Identifiers = NULLORBLANK) OR (entity.segment.ReportingPartyBranchCodeDimension.OrganisationDetails.OrganisationBranch.Code = NULLORBLANK)  RETURN VALIDATION MESSAGE  ENDIF  2. FOR ANY OCCURRENCE OF CONTEXT (Payee.{ABN}.{BranchCode})  IF COUNT (RP WHERE (Payee.{ABN}.{BranchCode}:entity.segment.ReportingPartyABNDimension.Identifiers.AustralianBusinessNumber.Identifiers = RP:entity.identifier.ABN) AND (Payee.{ABN}.{BranchCode}:entity.segment.ReportingPartyBranchCodeDimension.OrganisationDetails.OrganisationBranch.Code = [TPAR46])) <> 1  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.TPAR.000008  2. Schematron ID = VR.ATO.TPAR.000007 | 1. CMN.ATO.TPAR.000008  2. CMN.ATO.TPAR.000007 |
| Period date - start date | Mandatory | This is a mandatory item within the XBRL specification so it must be populated. Start and end date should be the reporting period date. |  |  |
| Period date - end date |

* + 1. Context Instance – Payee

The Payee context instance identifies the party who receives or is to receive a payment.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Context instance MIG label** | **Dimensions with constrained values** | | | **Instructions/Rules** | **Rule Imp** | **SBR Msg code** |
| ReportPartyType | ReportingPartyABNDimension | ReportingPartyBranchCode Dimension |
| Payee.{ABN},{BranchCode}[[3]](#footnote-3) | RprtPyType .xx.xx:Payee | RP:entity.identifier.ABN | [TPAR46] | 1. The following validation rule is only implemented for single reporting party (non-bulk) requests  1. IF COUNT(Payee.{ABN}.{BranchCode}) > 250  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.TPAR.SWS002 | 1. CMN.ATO.TPAR.SWS002 |

# Interaction Model

The following figure illustrates the key interactions required to enable this service.

Interactions associated with the Intermediary (Supplier) authorisation notification are not described within this MIG.



Figure 1 – Taxable payments annual report interaction model

Functionality that is not shown in the above diagram but MUST be utilised to successfully utilise this service includes:

* SBR Core Services as the delivery channel into the ATO for single reporting party (non- bulk) transactions.
* AUSkey registration and interactions with the government security broker services.
  1. Prerequisites

Prior to performing the interactions described above, the Intermediary (Supplier) must have:

* Registered as an Australian business and obtained an ABN
* Obtained an AUSkey from the ABR
  1. Service Summary

The interaction model defined previously represents the abstract process model for a Taxable payments annual report. The following defines the sequence, optionality and repeatability of the service execution. Where a service is identified as *'Mandatory'* then the software developer has to implement this service as the service needs to be executed by the business in order to complete the transaction. Repeatability indicates if the service can execute the service more than once – *'Yes'* meaning that a service can be executed multiple times within the sequence. Note that *‘No’* does not preclude the sender executing the service more than once if execution failed for technical reasons.

|  | **Service name** | **Mandatory** | **Repeatability** |
| --- | --- | --- | --- |
| 1 | **prelodge**  The purpose of this transaction is to request pre-submission validation of a Taxable Payment Annual Report without processing the report. | No | Yes |
| 2 | **lodge**  The purpose of this transaction is to allow a client to lodge a Taxable Payment Annual Report for processing. | Yes | No |

* 1. TPAR.PRELODGE Specifications

|  |  |
| --- | --- |
| Interaction Name | tpar.prelodge |
| Description | The purpose of this transaction is to request pre-submission validation of a Taxable payments annual report without processing the return. This transaction is optional. |
| Stakeholders | Reporting Party (Payer), Intermediary (Supplier), Tax Office |
| Pre-conditions | As per the Pre-requisites in Section 5.1 |
| Post-conditions | For a successful pre-lodgement validation the Tax Office will return:   * A message event item informing successful validation. * One or more message event item(s) containing a list of warnings (for data that may be incorrect or incomplete)   For an unsuccessful pre-lodgement validation the Tax Office will return:   * One or more message event item(s) containing a list of errors and warnings (for data that may be incorrect or incomplete)   The Reporting party/Intermediary is then able to correct their report for re-submission. |
| Initiating party | Intermediary |
| Channel | SBR (non-bulk or bulk) |
| Core Service Map | Prelodge |

* + 1. TPAR.PRELODGE Request - Message
       1. Discoverable Taxonomy Set References

Refer to TPAR.LODGE Request – Message (Section 5.4.1)

* + - 1. Standard Business Document Header Content

The following sections define the data elements which are to be supplied within the standard business document header (SBDH).

| **SBDH Element Name** | **Instructions / Rules** | **SBR Msg Code** |
| --- | --- | --- |
| sbdm.Message.Type.Text | Mandatory – value must be “tpar.0001.prelodge.request” | CMN.ATO.GEN.100002 |
| sbdm:BusinessDocument.BusinessGeneratedIdentifier.Text | Mandatory – Identifier must be set to a unique identifier for the document being lodged. | CMN.ATO.GEN.100001 |

* + - 1. Standard Business Document Body Content

Refer to TPAR.LODGE Request - Message (Section 5.4.1)

##### TPAR.PRELODGE Request Message Content Table

Refer to TPAR.LODGE Request – Message (Section 5.4.1)

* + 1. TPAR.PRELODGE Response - Message
       1. Discoverable Taxonomy Set References

Refer to TPAR.LODGE Response – Message (Section 5.4.2)

* + - 1. Standard Business Document Header Content

The WIG provides the specification of the SBDH. The following table specifies the message specific data element values or any variations to the WIG.

| Attribute Name | **Instructions/Rules** |
| --- | --- |
| sbdm:Message.Type.Text | 1. Mandatory - Value must be “tpar.0001.prelodge.response” |

* + - 1. Standard Business Document Body Content

Refer to TPAR.LODGE Response - Message (Section 5.4.2)

* 1. TPAR.LODGE Specifications

|  |  |
| --- | --- |
| Interaction Name | tpar.lodge |
| Description | The purpose of this transaction is to allow a client to lodge a Taxable payments annual report for processing. |
| Stakeholders | Reporting Party (Payer), Intermediary (Supplier), Tax Office |
| Pre-conditions | As per the Pre-requisites in Section 5.1 |
| Post-conditions | For a successful lodgement the Tax Office will return:   * A message event item with receipt details informing successful lodgement. * One or more message event item(s) containing a list of warnings (for data that may be incorrect or incomplete)   For an unsuccessful lodgement validation the Tax Office will return:   * One or more message event item(s) containing a list of errors and warnings (for data that may be incorrect or incomplete)   The Reporting party/Intermediary is then able to correct their report for re-submission or to confirm their lodgement has been accepted for processing. |
| Initiating party | Intermediary |
| Channel | SBR (non-bulk or bulk) |
| Core Service Map | Lodge |

* + 1. TPAR.LODGE Request - Message
       1. Discoverable Taxonomy Set References

|  |  |
| --- | --- |
| Schema | tpar.0001.lodge.request.02.00.report.xsd  tpar.0001.private.02.00.module.xsd |
| Linkbases | tpar.0001.lodge.request.02.00.defLink.xml  tpar.0001.private.02.00.defLink.xml |
| tpar.0001.lodge.request.02.00.labLinkInfoCls.xml  tpar.0001.private.02.00.labLinkInfoCls.xml |
| tpar.0001.lodge.request.02.00.presLink.xml |
| tpar.0001.lodge.request.02.00.refLink.xml |
| Schematron | To be advised |

* + - 1. Standard Business Document Header Content

The WIG provides the specification of the SBDH. The following table specifies the message specific data element values and variations to the WIG.

| Attribute Name | Instructions/Rules | SBR Message Code |
| --- | --- | --- |
| sbdm:Message.Type.Text | Mandatory –value must be “tpar.0001.lodge.request” | CMN.ATO.GEN.100002 |
| sbdm:BusinessDocument.BusinessGeneratedIdentifier.Text | Mandatory – Identifier must be set to a unique identifier for the document being lodged. | CMN.ATO.GEN.100001 |

* + - 1. Standard Business Document Body Content

The following describes the facts and context required to be supplied within the XBRL instance document populated into the SBDB element BusinessDocument.instance.text

##### TPAR.LODGE Request XBRL Context

Refer to Section 4 XBRL CONTEXT SPECIFICATIONS

##### TPAR.LODGE Request Message Content Table

The following table contains the facts – tuples and elements - required in the instance document, together with their context and applicable validation rules. To improve readability, aliases are used in the rules to define most elements. These appear as a word-number combination enclosed between square brackets, such as ‘[TPAR84]’. Validation rule aliases are fully defined in Appendix C.

###### Intermediary Details

This table describes the facts to be included in the message for the Intermediary (Supplier).

| **Context - INT** | |  |  |  |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | orgname2.02.00:OrganisationNameDetails Tuple (1..1) |  |  |  |
| 1.1 | pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code | N/A | N/A | N/A |
| 1.2 | pyde.02.00:OrganisationNameDetails.Currency.Code | N/A | N/A | N/A |
| 1.3 | pyde.02.00:OrganisationNameDetails.OrganisationalName.Text | 1. IF [TPAR4] = NULLORBLANK  RETURN VALIDATION MESSAGE  ENDIF  2. IF [TPAR4] <> NULLORBLANK AND [TPAR4] DOES NOT CONTAIN SET("a-z", "A-Z")  RETURN VALIDATION MESSAGE  ENDIF  3. IF [TPAR4] CONTAINS SET("--","'’"," ")  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.TPAR.000010  2. Schematron ID = VR.ATO.TPAR.000011  3. Schematron ID = VR.ATO.TPAR.000012 | 1. CMN.ATO.TPAR.000010  2. CMN.ATO.TPAR.000011  3. CMN.ATO.TPAR.000012 |
| 2 | phone1.02.00:ElectronicContactTelephone Tuple (1..1) |  |  |  |
| 2.1 | pyde.02.00:ElectronicContact.Telephone.Usage.Code | N/A | N/A | N/A |
| 2.2 | pyde.02.00:ElectronicContact.Telephone.ServiceLine.Code | N/A | N/A | N/A |
| 2.3 | pyde.02.00:ElectronicContact.Telephone.Area.Code | N/A | N/A | N/A |
| 2.4 | pyde.02.00:ElectronicContact.Telephone.Minimal.Number | 1. WHERE IN TUPLE(electroniccontacttelephone1.xx.xx:ElectronicContactTelephone) IF pyde.xx.xx:ElectronicContact.Telephone.Minimal.Number = NULL OR pyde.xx.xx:ElectronicContact.Telephone.Usage.Code <> "03" OR pyde.xx.xx:Electronic Contact.Telephone.ServiceLine.Code <> SET ("01", "02")  RETURN VALIDATION MESSAGE ENDIF  2. IF [TPAR9] = NULLORBLANK RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.432016  2. Schematron ID = VR.ATO.TPAR.000013 | 1. CMN.ATO.GEN.432016  2. CMN.ATO.TPAR.000013 |
| 3 | prsnunstrcnm1.02.01:PersonUnstructuredName Tuple (1..1) |  |  |  |
| 3.1 | pyde.02.05:PersonUnstructuredName.Usage.Code | 1. WHERE IN TUPLE (personunstructuredname1.xx.xx:PersonUnstructuredName)  IF (pyde.xx.xx:PersonUnstructuredName.Usage.Code <> "Contact")  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.TPAR.000014 | 1. CMN.ATO.TPAR.000014 |
| 3.2 | pyde.02.00:PersonUnstructuredName.FullName.Text | 1. IF LENGTH (pyde.xx.xx:PersonUnstructuredName.FullName.Text) > 38  RETURN VALIDATION MESSAGE ENDIF  2. IF [TPAR12] = NULLORBLANK  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.000015  2. Schematron ID = VR.ATO.TPAR.000016 | 1. CMN.ATO.TPAR.000015  2. CMN.ATO.TPAR.000016 |
| 4 | fax1.02.00:ElectronicContactFacsimile Tuple (0..1) |  |  |  |
| 4.1 | pyde.02.00:ElectronicContact.Facsimile.Usage.Code | N/A | N/A | N/A |
| 4.2 | pyde.02.00:ElectronicContact.Facsimile.Area.Code | N/A | N/A | N/A |
| 4.3 | pyde.02.00:ElectronicContact.Facsimile.Minimal.Number | 1. WHERE IN TUPLE (fax1.xx.xx:ElectronicContactFacsimile)  IF (pyde.xx.xx:ElectronicContact.Facsimile.Usage.Code <>"03") OR (pyde.xx.xx:ElectronicContact.Facsimile.Minimal.Number = BLANK)  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.438008 | 1. CMN.ATO.GEN.438008 |
| 5 | address2.02.02:AddressDetails Tuple (1..1) |  |  |  |
| 5.1 | pyde.02.00:AddressDetails.OverseasAddress.Indicator | 1. WHERE IN TUPLE(addressdetails2.xx.xx:AddressDetails) IF (pyde.xx.xx:AddressDetails.OverseasAddress.Indicator = NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF  2. IF [TPAR18] = FALSE AND ([TPAR26] = NULL OR [TPAR27] = NULL)  RETURN VALIDATION MESSAGE ENDIF  3. WHERE IN TUPLE(addressdetails2.xx.xx:AddressDetails) IF (pyde.xx.xx:AddressDetails.Country.Code = "au") AND (pyde.xx.xx:AddressDetails.OverseasAddress.Indicator = TRUE)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.410167  2. Schematron ID = VR.ATO.TPAR.000018  3. Schematron ID = VR.ATO.TPAR.W00001 | 1. CMN.ATO.GEN.410167  2. CMN.ATO.TPAR.000018  3. CMN.ATO.TPAR.W00001 |
| 5.2 | pyde.02.01:AddressDetails.Usage.Code | N/A | N/A | N/A |
| 5.3 | pyde.02.00:AddressDetails.Currency.Code | N/A | N/A | N/A |
| 5.4 | pyde.02.00:AddressDetails.Line1.Text | 1. WHERE IN TUPLE (address2.xx.xx:AddressDetails)  IF (pyde.xx.xx:AddressDetails.Usage.Code <> SET("POS","BUS")) OR (pyde.xx.xx:AddressDetails.Currency.Code <> "C")  RETURN VALIDATION MESSAGE  ENDIF  2. IF [TPAR21] = NULLORBLANK  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.000019  2. Schematron ID = VR.ATO.TPAR.000020 | 1. CMN.ATO.TPAR.000019  2. CMN.ATO.TPAR.000020 |
| 5.5 | pyde.02.00:AddressDetails.Line2.Text | N/A | N/A | N/A |
| 5.6 | pyde.02.00:AddressDetails.Line3.Text | 1. IF (pyde.xx.xx:AddressDetails.Line3.Text <> NULLORBLANK)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.W00002 | 1. CMN.ATO.TPAR.W00002 |
| 5.7 | pyde.02.00:AddressDetails.Line4.Text | 1. IF (pyde.xx.xx:AddressDetails.Line4.Text <> NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.W00003 | 1. CMN.ATO.TPAR.W00003 |
| 5.8 | pyde.02.00:AddressDetails.LocalityName.Text | 1. IF [TPAR25] = NULLORBLANK  RETURN VALIDATION MESSAGE ENDIF  2. IF LENGTH (pyde.02.00:AddressDetails.LocalityName.Text) > 27  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.000021  2. Schematron ID = VR.ATO.TPAR.000022 | 1. CMN.ATO.TPAR.000021  2. CMN.ATO.TPAR.000022 |
| 5.9 | pyde.02.00:AddressDetails.Postcode.Text | N/A | N/A | N/A |
| 5.10 | pyde.02.00:AddressDetails.StateOrTerritory.Code | 1. IF [TPAR27] <> NULL AND [TPAR27] <> SET ("ACT","NSW","NT","QLD","SA","VIC","WA","TAS")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.000023 | 1. CMN.ATO.TPAR.000023 |
| 5.11 | pyde.02.08:AddressDetails.CountryName.Text | 1. IF (pyde.xx.xx:AddressDetails.CountryName.Text <> NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.W00004 | 1. CMN.ATO.TPAR.W00004 |
| 5.12 | pyde.02.08:AddressDetails.Country.Code | 1. IF [TPAR18] = TRUE AND [TPAR29] = NULL  RETURN VALIDATION MESSAGE ENDIF 2. WHERE IN TUPLE(addressdetails2.xx.xx:AddressDetails) IF (pyde.xx.xx:AddressDetails.Country.Code <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.Country.Code <> "au") AND (pyde.xx.xx:AddressDetails.OverseasAddress.Indicator = FALSE)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.000024 2. Schematron ID = VR.ATO.TPAR.W00005 | 1. CMN.ATO.TPAR.000024 2. CMN.ATO.TPAR.W00005 |
| 6 | address2.02.02:AddressDetails Tuple (0..1) |  |  |  |
| 6.1 | pyde.02.00:AddressDetails.OverseasAddress.Indicator | 1. WHERE IN TUPLE(addressdetails2.xx.xx:AddressDetails) IF (pyde.xx.xx:AddressDetails.OverseasAddress.Indicator = NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.410167 | 1. CMN.ATO.GEN.410167 |
| 6.2 | pyde.02.01:AddressDetails.Usage.Code | N/A | N/A | N/A |
| 6.3 | pyde.02.00:AddressDetails.Currency.Code | N/A | N/A | N/A |
| 6.4 | pyde.02.00:AddressDetails.Line1.Text | 1. WHERE IN TUPLE (address2.xx.xx:AddressDetails)  IF (pyde.xx.xx:AddressDetails.Usage.Code <> SET("POS","BUS")) OR (pyde.xx.xx:AddressDetails.Currency.Code <> "C")  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.TPAR.000019 | 1. CMN.ATO.TPAR.000019 |
| 6.5 | pyde.02.00:AddressDetails.Line2.Text | N/A | N/A | N/A |
| 6.6 | pyde.02.00:AddressDetails.Line3.Text | 1. IF (pyde.xx.xx:AddressDetails.Line3.Text <> NULLORBLANK)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.W00002 | 1. CMN.ATO.TPAR.W00002 |
| 6.7 | pyde.02.00:AddressDetails.Line4.Text | 1. IF (pyde.xx.xx:AddressDetails.Line4.Text <> NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.W00003 | 1. CMN.ATO.TPAR.W00003 |
| 6.8 | pyde.02.00:AddressDetails.LocalityName.Text | 1. IF LENGTH (pyde.02.00:AddressDetails.LocalityName.Text) > 27  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.000022 | 1. CMN.ATO.TPAR.000022 |
| 6.9 | pyde.02.00:AddressDetails.Postcode.Text | N/A | N/A | N/A |
| 6.10 | pyde.02.00:AddressDetails.StateOrTerritory.Code | N/A | N/A | N/A |
| 6.11 | pyde.02.08:AddressDetails.CountryName.Text | 1. IF (pyde.xx.xx:AddressDetails.CountryName.Text <> NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.W00004 | 1. CMN.ATO.TPAR.W00004 |
| 6.12 | pyde.02.08:AddressDetails.Country.Code | N/A | N/A | N/A |
| 7 | email1.02.00:ElectronicContactElectronicMail Tuple (0..1) |  |  |  |
| 7.1 | pyde.02.00:ElectronicContact.ElectronicMail.Usage.Code | N/A | N/A | N/A |
| 7.2 | pyde.02.00:ElectronicContact.ElectronicMail.Address.Text | 1. WHERE IN TUPLE(ElectronicContactElectronicMail1.xx.xx:ElectronicContactElectronicMail) IF (pyde.xx.xx:ElectronicContact.ElectronicMail.Address.Text = NULLORBLANK) OR (pyde.xx.xx:ElectronicContact.ElectronicMail.Usage.Code <> "03")  RETURN VALIDATION MESSAGE ENDIF  2. IF [TPAR45] STARTSWITH "@" OR [TPAR45] ENDSWITH "@"  RETURN VALIDATION MESSAGE ENDIF  3. IF [TPAR45] <> NULLORBLANK AND [TPAR45] DOES NOT CONTAIN "@"  RETURN VALIDATION MESSAGE ENDIF  4. IF [TPAR45] <> NULLORBLANK AND [TPAR45] DOES NOT CONTAIN "."  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.436276  2. Schematron ID = VR.ATO.TPAR.000025  3. Schematron ID = VR.ATO.TPAR.000026  4. Schematron ID = VR.ATO.TPAR.000027 | 1. CMN.ATO.GEN.436276  2. CMN.ATO.TPAR.000025  3. CMN.ATO.TPAR.000026  4. CMN.ATO.TPAR.000027 |
| 8 | declaration1.02.01:Declaration Tuple (1..1) |  |  |  |
| 8.1 | pyin.02.03:Declaration.StatementType.Code | 1. WHERE IN TUPLE(declaration1.xx.xx:Declaration)  IF (pyin.xx.xx:Declaration.StatementType.Code <> "TrueAndCorrect") OR (pyin.xx.xx:Declaration.StatementAccepted.Indicator = FALSE) OR (pyin.xx.xx:Declaration.Signature.Date = NULL)  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.TPAR.000042 | 1. CMN.ATO.TPAR.000042 |
| 8.2 | pyin.02.00:Declaration.StatementAccepted.Indicator | 1. IF [TPAR128] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.000043 | 1. CMN.ATO.TPAR.000043 |
| 8.3 | pyin.02.00:Declaration.Signature.Date | 1. IF [TPAR129] <> NULL AND [TPAR129] > DATE(TODAY)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.W00033 | 1. CMN.ATO.TPAR.W00033 |
| 8.4 | pyin.02.00:Declaration.SignatoryIdentifier.Text | N/A | N/A | N/A |
| 9 | pyid.02.00:Identifiers.TaxAgentNumber.Identifier[[4]](#footnote-4) | 1. IF [TPAR131] <> NULL AND (TANALGORITHM [TPAR131]= FALSE)  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.TPAR.000045 | 1. CMN.ATO.TPAR.000045 |

###### Reporting Party Details

This table describes the facts to be included in the message for the Reporting Party (Payer).

| **Context - RP** | |  |  |  |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | pyde.02.00:OrganisationDetails.OrganisationBranch.Code | 1. FOR ANY OCCURRENCE OF CONTEXT (RP)  IF [TPAR46] = NULLORBLANK  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.000030 | 1. CMN.ATO.TPAR.000030 |
| 2 | pyin.02.00:Report.TargetFinancial.Year | 1. FOR ANY OCCURRENCE OF CONTEXT (RP) IF [TPAR47] = NULL  RETURN VALIDATION MESSAGE ENDIF  2. IF [TPAR47] <> NULL AND [TPAR47] < 2013  RETURN VALIDATION MESSAGE ENDIF  3. IF [TPAR47] <> NULL AND [TPAR47] > CURRENT FINANCIAL YEAR  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.TPAR.000028  2. Schematron ID = VR.ATO.TPAR.000029  3. Schematron ID = VR.ATO.TPAR.000044 | 1. CMN.ATO.TPAR.000028  2. CMN.ATO.TPAR.000029  3. CMN.ATO.TPAR.000044 |
| 3 | orgname2.02.00:OrganisationNameDetails Tuple (1..1) |  |  |  |
| 3.1 | pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code | N/A | N/A | N/A |
| 3.2 | pyde.02.00:OrganisationNameDetails.Currency.Code | N/A | N/A | N/A |
| 3.3 | pyde.02.00:OrganisationNameDetails.OrganisationalName.Text | 1. WHERE IN TUPLE (orgname2.xx.xx:OrganisationNameDetails)  IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code <> SET("MN" ,"MTR")) OR (pyde.xx.xx:OrganisationNameDetails.Currency.Code <> "C")  RETURN VALIDATION MESSAGE  ENDIF  2. FOR ANY OCCURRENCE OF CONTEXT (RP) IF [TPAR51] = NULLORBLANK RETURN VALIDATION MESSAGE ENDIF  3. IF [TPAR51] <> NULLORBLANK AND [TPAR51] DOES NOT CONTAIN SET("a-z", "A-Z")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.000031  2. Schematron ID = VR.ATO.TPAR.000032  3. Schematron ID = VR.ATO.TPAR.W00006 | 1. CMN.ATO.TPAR.000031  2. CMN.ATO.TPAR.000032  3. CMN.ATO.TPAR.W00006 |
| 4 | orgname2.02.00:OrganisationNameDetails Tuple (0..1) |  |  |  |
| 4.1 | pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code | N/A | N/A | N/A |
| 4.2 | pyde.02.00:OrganisationNameDetails.Currency.Code | N/A | N/A | N/A |
| 4.3 | pyde.02.00:OrganisationNameDetails.OrganisationalName.Text | 1. WHERE IN TUPLE (orgname2.xx.xx:OrganisationNameDetails)  IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code <> SET("MN" ,"MTR")) OR (pyde.xx.xx:OrganisationNameDetails.Currency.Code <> "C")  RETURN VALIDATION MESSAGE  ENDIF  2. IF [TPAR55] <> NULLORBLANK AND [TPAR55] DOES NOT CONTAIN SET("a-z", "A-Z")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.000031  2. Schematron ID = VR.ATO.TPAR.W00007 | 1. CMN.ATO.TPAR.000031  2. CMN.ATO.TPAR.W00006 |
| 5 | address2.02.02:AddressDetails Tuple (1..1) |  |  |  |
| 5.1 | pyde.02.00:AddressDetails.OverseasAddress.Indicator | 1. WHERE IN TUPLE(addressdetails2.xx.xx:AddressDetails) IF (pyde.xx.xx:AddressDetails.OverseasAddress.Indicator = NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF  2. WHERE IN TUPLE(addressdetails2.xx.xx:AddressDetails) IF (pyde.xx.xx:AddressDetails.Country.Code = "au") AND (pyde.xx.xx:AddressDetails.OverseasAddress.Indicator = TRUE)   RETURN VALIDATION MESSAGE ENDIF  3. FOR ANY OCCURRENCE OF CONTEXT (RP) IF [TPAR57] = FALSE AND ([TPAR65] = NULL OR [TPAR66] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.410167  2. Schematron ID = VR.ATO.TPAR.W00001  3. Schematron ID = VR.ATO.TPAR.W00008 | 1. CMN.ATO.GEN.410167  2. CMN.ATO.TPAR.W00001  3. CMN.ATO.TPAR.W00008 |
| 5.2 | pyde.02.01:AddressDetails.Usage.Code | N/A | N/A | N/A |
| 5.3 | pyde.02.00:AddressDetails.Currency.Code | N/A | N/A | N/A |
| 5.4 | pyde.02.00:AddressDetails.Line1.Text | 1. WHERE IN TUPLE (address2.xx.xx:AddressDetails)  IF (pyde.xx.xx:AddressDetails.Usage.Code <> SET("POS","BUS")) OR (pyde.xx.xx:AddressDetails.Currency.Code <> "C")  RETURN VALIDATION MESSAGE  ENDIF  2. FOR ANY OCCURRENCE OF CONTEXT (RP) IF [TPAR60] = NULLORBLANK  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.000019  2. Schematron ID = VR.ATO.TPAR.000033 | 1. CMN.ATO.TPAR.000019  2. CMN.ATO.TPAR.000033 |
| 5.5 | pyde.02.00:AddressDetails.Line2.Text | N/A | N/A | N/A |
| 5.6 | pyde.02.00:AddressDetails.Line3.Text | 1. IF (pyde.xx.xx:AddressDetails.Line3.Text <> NULLORBLANK)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.W00002 | 1. CMN.ATO.TPAR.W00002 |
| 5.7 | pyde.02.00:AddressDetails.Line4.Text | 1. IF (pyde.xx.xx:AddressDetails.Line4.Text <> NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.W00003 | 1. CMN.ATO.TPAR.W00003 |
| 5.8 | pyde.02.00:AddressDetails.LocalityName.Text | 1. IF LENGTH (pyde.02.00:AddressDetails.LocalityName.Text) > 27  RETURN VALIDATION MESSAGE ENDIF  2. FOR ANY OCCURRENCE OF CONTEXT (RP) IF [TPAR64] = NULLORBLANK  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.000022  2. Schematron ID = VR.ATO.TPAR.W00009 | 1. CMN.ATO.TPAR.000022  2. CMN.ATO.TPAR.W00009 |
| 5.9 | pyde.02.00:AddressDetails.Postcode.Text | N/A | N/A | N/A |
| 5.10 | pyde.02.00:AddressDetails.StateOrTerritory.Code | 1. IF [TPAR66] <> NULL AND [TPAR66] <> SET ("ACT","NSW","NT","QLD","SA","VIC","WA","TAS")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.W00010 | 1. CMN.ATO.TPAR.W00010 |
| 5.11 | pyde.02.08:AddressDetails.CountryName.Text | 1. IF (pyde.xx.xx:AddressDetails.CountryName.Text <> NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.W00004 | 1. CMN.ATO.TPAR.W00004 |
| 5.12 | pyde.02.08:AddressDetails.Country.Code | 1. WHERE IN TUPLE(addressdetails2.xx.xx:AddressDetails) IF (pyde.xx.xx:AddressDetails.Country.Code <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.Country.Code <> "au") AND (pyde.xx.xx:AddressDetails.OverseasAddress.Indicator = FALSE)  RETURN VALIDATION MESSAGE ENDIF  2. FOR ANY OCCURRENCE OF CONTEXT (RP) IF [TPAR57] = TRUE AND [TPAR68] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.W00005  2. Schematron ID = VR.ATO.TPAR.W00011 | 1. CMN.ATO.TPAR.W00005  2. CMN.ATO.TPAR.W00011 |
| 6 | prsnunstrcnm1.02.01:PersonUnstructuredName Tuple (0..1) |  |  |  |
| 6.1 | pyde.02.05:PersonUnstructuredName.Usage.Code | 1. WHERE IN TUPLE (personunstructuredname1.xx.xx:PersonUnstructuredName)  IF (pyde.xx.xx:PersonUnstructuredName.Usage.Code <> "Contact")  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.TPAR.000014 | 1. CMN.ATO.TPAR.000014 |
| 6.2 | pyde.02.00:PersonUnstructuredName.FullName.Text | 1. IF LENGTH (pyde.xx.xx:PersonUnstructuredName.FullName.Text) > 38  RETURN VALIDATION MESSAGE ENDIF  2. FOR ANY OCCURRENCE OF CONTEXT (RP) IF [TPAR71] = NULLORBLANK  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.000015  2. Schematron ID = VR.ATO.TPAR.W00012 | 1. CMN.ATO.TPAR.000015  2. CMN.ATO.TPAR.W00012 |
| 7 | phone1.02.00:ElectronicContactTelephone Tuple (0..1) |  |  |  |
| 7.1 | pyde.02.00:ElectronicContact.Telephone.Usage.Code | N/A | N/A | N/A |
| 7.2 | pyde.02.00:ElectronicContact.Telephone.ServiceLine.Code | N/A | N/A | N/A |
| 7.3 | pyde.02.00:ElectronicContact.Telephone.Area.Code | N/A | N/A | N/A |
| 7.4 | pyde.02.00:ElectronicContact.Telephone.Minimal.Number | 1. WHERE IN TUPLE(electroniccontacttelephone1.xx.xx:ElectronicContactTelephone) IF pyde.xx.xx:ElectronicContact.Telephone.Minimal.Number = NULL OR pyde.xx.xx:ElectronicContact.Telephone.Usage.Code <> "03" OR pyde.xx.xx:Electronic Contact.Telephone.ServiceLine.Code <> SET ("01", "02")  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.432016 | 1. CMN.ATO.GEN.432016 |
| 8 | fax1.02.00:ElectronicContactFacsimile Tuple (0..1) |  |  |  |
| 8.1 | pyde.02.00:ElectronicContact.Facsimile.Usage.Code | N/A | N/A | N/A |
| 8.2 | pyde.02.00:ElectronicContact.Facsimile.Area.Code | N/A | N/A | N/A |
| 8.3 | pyde.02.00:ElectronicContact.Facsimile.Minimal.Number | 1. WHERE IN TUPLE (fax1.xx.xx:ElectronicContactFacsimile)  IF (pyde.xx.xx:ElectronicContact.Facsimile.Usage.Code <>"03") OR (pyde.xx.xx:ElectronicContact.Facsimile.Minimal.Number = BLANK)  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.GEN.438008 | 1. CMN.ATO.GEN.438008 |
| 9 | email1.02.00:ElectronicContactElectronicMail Tuple (0..1) |  |  |  |
| 9.1 | pyde.02.00:ElectronicContact.ElectronicMail.Usage.Code | N/A | N/A | N/A |
| 9.2 | pyde.02.00:ElectronicContact.ElectronicMail.Address.Text | 1. WHERE IN TUPLE(ElectronicContactElectronicMail1.xx.xx:ElectronicContactElectronicMail) IF (pyde.xx.xx:ElectronicContact.ElectronicMail.Address.Text = NULLORBLANK) OR (pyde.xx.xx:ElectronicContact.ElectronicMail.Usage.Code <> "03")  RETURN VALIDATION MESSAGE ENDIF  2. IF [TPAR83] STARTSWITH "@" OR [TPAR83] ENDSWITH "@"  RETURN VALIDATION MESSAGE ENDIF  3. IF [TPAR83] <> NULLORBLANK AND [TPAR83] DOES NOT CONTAIN "@"  RETURN VALIDATION MESSAGE ENDIF  4. IF [TPAR83] <> NULLORBLANK AND [TPAR83] DOES NOT CONTAIN "."  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.436276  2. Schematron ID = VR.ATO.TPAR.W00013  3. Schematron ID = VR.ATO.TPAR.W00014  4. Schematron ID = VR.ATO.TPAR.W00015 | 1. CMN.ATO.GEN.436276  2. CMN.ATO.TPAR.W00013  3. CMN.ATO.TPAR.W00014  4. CMN.ATO.TPAR.W00015 |

###### Payee Details

The following data items need to be supplied in the message for the Payee.

| **Context – Payee.{ABN}.{BranchCode}[[5]](#footnote-5)** | |  |  |  |
| --- | --- | --- | --- | --- |
| **Seq. No** | **XBRL Fact** | **Instructions / Rules** | **Rule Imp** | **SBR Msg Code** |
| 1 | pyid.02.00:Identifiers.AustralianBusinessNumber.Identifier | 1. IF ([TPAR84] <> NULLORBLANK) and (ABNALGORITHM([TPAR84]) = FALSE) RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.W00016 | 1. CMN.ATO.TPAR.W00016 |
| 2 | prsnstrcnm3.02.01:PersonNameDetails Tuple (0..1) |  |  |  |
| 2.1 | pyde.02.00:PersonNameDetails.PersonNameType.Code | N/A | N/A | N/A |
| 2.2 | pyde.02.05:PersonNameDetails.Usage.Code | N/A | N/A | N/A |
| 2.3 | pyde.02.00:PersonNameDetails.Currency.Code | N/A | N/A | N/A |
| 2.4 | pyde.02.00:PersonNameDetails.Title.Text | 1. IF [TPAR89] <> NULLORBLANK AND [TPAR89] <> SET(DOMAIN(TITLE CODES))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.W00017 | 1. CMN.ATO.TPAR.W00017 |
| 2.5 | pyde.02.00:PersonNameDetails.NameSuffix.Text | 1. IF [TPAR90] <> NULLORBLANK AND [TPAR90] <> SET(DOMAIN(SUFFIX CODES))  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.W00018 | 1. CMN.ATO.TPAR.W00018 |
| 2.6 | pyde.02.00:PersonNameDetails.FamilyName.Text[[6]](#footnote-6) | 1. WHERE IN TUPLE(prsnstrcnm3.xx.xx:PersonNameDetails)  IF (pyde.xx.xx:PersonNameDetails.PersonNameType.Code <> "LGL") OR (pyde.xx.xx:PersonNameDetails.Currency.Code <> "C") OR (pyde.xx.xx:PersonNameDetails.Usage.Code <> "Identifier")  RETURN VALIDATION MESSAGE  ENDIF  2. IF LENGTH ([TPAR91]) > 30  RETURN VALIDATION MESSSAGE ENDIF  3. IF [TPAR91] <> NULLORBLANK AND [TPAR91] DOES NOT CONTAIN SET(“A-Z”,”a-z”)  RETURN VALIDATION MESSSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.000034  2. Schematron ID = VR.ATO.TPAR.000035  3. Schematron ID = VR.ATO.TPAR.W00019 | 1. CMN.ATO.TPAR.000034  2. CMN.ATO.TPAR.000035  3. CMN.ATO.TPAR.W00019 |
| 2.7 | pyde.02.00:PersonNameDetails.GivenName.Text | 1. IF LENGTH ([TPAR92]) > 15  RETURN VALIDATION MESSSAGE ENDIF  2. IF [TPAR92] <> NULLORBLANK AND [TPAR92] DOES NOT CONTAIN SET(“A-Z”,”a-z”)  RETURN VALIDATION MESSSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.000036  2. Schematron ID = VR.ATO.TPAR.W00020 | 1. CMN.ATO.TPAR.000036  2. CMN.ATO.TPAR.W00020 |
| 2.8 | pyde.02.00:PersonNameDetails.OtherGivenName.Text | 1. IF LENGTH ([TPAR93]) > 15  RETURN VALIDATION MESSSAGE ENDIF  2. IF [TPAR93] <> NULLORBLANK AND [TPAR93] DOES NOT CONTAIN SET(“A-Z”,”a-z”)  RETURN VALIDATION MESSSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.000037  2. Schematron ID = VR.ATO.TPAR.W00021 | 1. CMN.ATO.TPAR.000037  2. CMN.ATO.TPAR.W00021 |
| 3 | orgname2.02.00:OrganisationNameDetails Tuple (0..1) |  |  |  |
| 3.1 | pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code | N/A | N/A | N/A |
| 3.2 | pyde.02.00:OrganisationNameDetails.Currency.Code | N/A | N/A | N/A |
| 3.3 | pyde.02.00:OrganisationNameDetails.OrganisationalName.Text | 1. WHERE IN TUPLE (orgname2.xx.xx:OrganisationNameDetails)  IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code <> SET("MN" ,"MTR")) OR (pyde.xx.xx:OrganisationNameDetails.Currency.Code <> "C")  RETURN VALIDATION MESSAGE  ENDIF  2. FOR ANY OCCURRENCE OF CONTEXT (Payee.{ABN}.{BranchCode}) IF [TPAR91] = NULLORBLANK AND [TPAR92] =NULLORBLANK AND [TPAR93] = NULLORBLANK AND [TPAR97] = NULLORBLANK AND [TPAR101] = NULLORBLANK  RETURN VALIDATION MESSAGE ENDIF  3. IF [TPAR97] <> NULLORBLANK AND [TPAR97] DOES NOT CONTAIN SET(“a-z”, “A-Z”)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.000031  2. Schematron ID = VR.ATO.TPAR.W00022  3. Schematron ID = VR.ATO.TPAR.W00023 | 1. CMN.ATO.TPAR.000031  2. CMN.ATO.TPAR.W00022  3. CMN.ATO.TPAR.W00006 |
| 4 | orgname2.02.00:OrganisationNameDetails Tuple (0..1) |  |  |  |
| 4.1 | pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code | N/A | N/A | N/A |
| 4.2 | pyde.02.00:OrganisationNameDetails.Currency.Code | N/A | N/A | N/A |
| 4.3 | pyde.02.00:OrganisationNameDetails.OrganisationalName.Text | 1. WHERE IN TUPLE (orgname2.xx.xx:OrganisationNameDetails)  IF (pyde.xx.xx:OrganisationNameDetails.OrganisationalNameType.Code <> SET("MN" ,"MTR")) OR (pyde.xx.xx:OrganisationNameDetails.Currency.Code <> "C")  RETURN VALIDATION MESSAGE  ENDIF  2. IF [TPAR101] <> NULLORBLANK AND [TPAR101] DOES NOT CONTAIN SET(“a-z”, “A-Z”)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.000031  2. Schematron ID = VR.ATO.TPAR.W00024 | 1. CMN.ATO.TPAR.000031  2. CMN.ATO.TPAR.W00006 |
| 5 | address2.02.02:AddressDetails Tuple (0..1) |  |  |  |
| 5.1 | pyde.02.00:AddressDetails.OverseasAddress.Indicator | 1. WHERE IN TUPLE(addressdetails2.xx.xx:AddressDetails) IF (pyde.xx.xx:AddressDetails.OverseasAddress.Indicator = NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF  2. WHERE IN TUPLE(addressdetails2.xx.xx:AddressDetails) IF (pyde.xx.xx:AddressDetails.Country.Code = “au”) AND (pyde.xx.xx:AddressDetails.OverseasAddress.Indicator = TRUE)   RETURN VALIDATION MESSAGE ENDIF  3. FOR ANY OCCURRENCE OF CONTEXT (Payee.{ABN}.{BranchCode}) IF [TPAR103]= FALSE AND ([TPAR111] = NULL OR [TPAR112] = NULL)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.410167  2. Schematron ID = VR.ATO.TPAR.W00001  3. Schematron ID = VR.ATO.TPAR.W00025 | 1. CMN.ATO.GEN.410167  2. CMN.ATO.TPAR.W00001  3. CMN.ATO.TPAR.W00008 |
| 5.2 | pyde.02.01:AddressDetails.Usage.Code | N/A | N/A | N/A |
| 5.3 | pyde.02.00:AddressDetails.Currency.Code | N/A | N/A | N/A |
| 5.4 | pyde.02.00:AddressDetails.Line1.Text[[7]](#footnote-7) | 1. WHERE IN TUPLE (address2.xx.xx:AddressDetails)  IF (pyde.xx.xx:AddressDetails.Usage.Code <> SET("POS","BUS")) OR (pyde.xx.xx:AddressDetails.Currency.Code <> "C")  RETURN VALIDATION MESSAGE  ENDIF | 1. Schematron ID = VR.ATO.TPAR.000019 | 1. CMN.ATO.TPAR.000019 |
| 5.5 | pyde.02.00:AddressDetails.Line2.Text | N/A | N/A | N/A |
| 5.6 | pyde.02.00:AddressDetails.Line3.Text | 1. IF (pyde.xx.xx:AddressDetails.Line3.Text <> NULLORBLANK)   RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.W00002 | 1. CMN.ATO.TPAR.W00002 |
| 5.7 | pyde.02.00:AddressDetails.Line4.Text | 1. IF (pyde.xx.xx:AddressDetails.Line4.Text <> NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.W00003 | 1. CMN.ATO.TPAR.W00003 |
| 5.8 | pyde.02.00:AddressDetails.LocalityName.Text | 1. IF LENGTH (pyde.02.00:AddressDetails.LocalityName.Text) > 27  RETURN VALIDATION MESSAGE ENDIF  2. FOR ANY OCCURRENCE OF CONTEXT (Payee.{ABN}.{BranchCode}) IF [TPAR110] = NULLORBLANK  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.000022    2. Schematron ID = VR.ATO.TPAR.W00026 | 1. CMN.ATO.TPAR.000022    2. CMN.ATO.TPAR.W00009 |
| 5.9 | pyde.02.00:AddressDetails.Postcode.Text | N/A | N/A | N/A |
| 5.10 | pyde.02.00:AddressDetails.StateOrTerritory.Code | 1. IF [TPAR112] <> NULL AND [TPAR112] <> SET (“ACT”,”NSW”,”NT”,”QLD”,”SA”,”VIC”,”WA”,”TAS”)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.W00027 | 1. CMN.ATO.TPAR.W00010 |
| 5.11 | pyde.02.08:AddressDetails.CountryName.Text | 1. IF (pyde.xx.xx:AddressDetails.CountryName.Text <> NULLORBLANK)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.W00004 | 1. CMN.ATO.TPAR.W00004 |
| 5.12 | pyde.02.08:AddressDetails.Country.Code | 1. WHERE IN TUPLE(addressdetails2.xx.xx:AddressDetails) IF (pyde.xx.xx:AddressDetails.Country.Code <> NULLORBLANK) AND (pyde.xx.xx:AddressDetails.Country.Code <> “au”) AND (pyde.xx.xx:AddressDetails.OverseasAddress.Indicator = FALSE)  RETURN VALIDATION MESSAGE ENDIF  2. FOR ANY OCCURRENCE OF CONTEXT (Payee.{ABN}.{BranchCode}) IF [TPAR103] = TRUE AND [TPAR114] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.W00005    2. Schematron ID = VR.ATO.TPAR.W00028 | 1. CMN.ATO.TPAR.W00005    2. CMN.ATO.TPAR.W00011 |
| 6 | phone1.02.00:ElectronicContactTelephone Tuple (0..1) |  |  |  |
| 6.1 | pyde.02.00:ElectronicContact.Telephone.Usage.Code | N/A | N/A | N/A |
| 6.2 | pyde.02.00:ElectronicContact.Telephone.ServiceLine.Code | 1. WHERE IN TUPLE(electroniccontacttelephone1.xx.xx:ElectronicContactTelephone) IF pyde.xx.xx:ElectronicContact.Telephone.Minimal.Number = NULL OR pyde.xx.xx:ElectronicContact.Telephone.Usage.Code <> “03” OR pyde.xx.xx:Electronic Contact.Telephone.ServiceLine.Code <> SET (“01”, “02”)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.GEN.432016 | 1. CMN.ATO.GEN.432016 |
| 6.3 | pyde.02.00:ElectronicContact.Telephone.Area.Code | N/A | N/A | N/A |
| 6.4 | pyde.02.00:ElectronicContact.Telephone.Minimal.Number | N/A | N/A | N/A |
| 7 | pyid.02.00:FinancialInstitutionAccount.BankStateBranch.Number | 1. IF pyid.xx.xx:FinancialInstitutionAccount.BankStateBranch.Number <> NULLORBLANK AND (pyid.xx.xx:FinancialInstitutionAccount.BankStateBranch.Number <> SET(012001- 999999)) OR (LENGTH(pyid.xx.xx:FinancialInstitutionAccount.BankStateBranch.Number) <> 6)  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.W00029 | 1. CMN.ATO.TPAR.W00029 |
| 8 | pyid.02.00:FinancialInstitutionAccount.FinancialInstitutionAccount.Number | N/A | N/A | N/A |
| 9 | bafpr1.02.09:Income.BusinessPaymentGross.Amount | 1. IF [TPAR122] <> NULL AND [TPAR122] <> MONETARY (U,11,0)  RETURN VALIDATION MESSAGE ENDIF  2. FOR ANY OCCURRENCE OF CONTEXT (Payee.{ABN}.{BranchCode}) IF [TPAR122] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.000038  2. Schematron ID = VR.ATO.TPAR.W00030 | 1. CMN.ATO.TPAR.000038  2. CMN.ATO.TPAR.W00030 |
| 10 | rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.TaxWithheld.Amount | 1. IF [TPAR123] <> NULL AND [TPAR123] <> MONETARY (U,11,0)  RETURN VALIDATION MESSAGE ENDIF  2. FOR ANY OCCURRENCE OF CONTEXT (Payee.{ABN}.{BranchCode}) IF [TPAR123] <> NULL AND [TPAR123] > [TPAR122] RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.000039    2. Schematron ID = VR.ATO.TPAR.W00031 | 1. CMN.ATO.TPAR.000038    2. CMN.ATO.TPAR.W00031 |
| 11 | rvctc3.02.00:GoodsAndServicesTax.Liability.Amount | 1. IF [TPAR124] <> NULL AND [TPAR124] <> MONETARY (U,11,0)  RETURN VALIDATION MESSAGE ENDIF  2. FOR ANY OCCURRENCE OF CONTEXT (Payee.{ABN}.{BranchCode}) IF [TPAR124] <> NULL AND [TPAR124] > [TPAR122]  RETURN VALIDATION MESSAGE END IF | 1. Schematron ID = VR.ATO.TPAR.000040    2. Schematron ID = VR.ATO.TPAR.W00032 | 1. CMN.ATO.TPAR.000038    2. CMN.ATO.TPAR.W00032 |
| 12 | pyin.02.07:Report.Amendment.Indicator | 1. FOR ANY OCCURRENCE OF CONTEXT (Payee.{ABN}.{BranchCode}) IF [TPAR125] = NULL  RETURN VALIDATION MESSAGE ENDIF | 1. Schematron ID = VR.ATO.TPAR.000041 | 1. CMN.ATO.TPAR.000041 |

* + 1. TPAR.LODGE Response – Message
       1. Discoverable Taxonomy Set References

No XBRL instance will be returned.

* + - 1. Standard Business Document Header Content

The WIG provides the specification of the SBDH. The following table specifies the message specific data element values or any variations to the WIG.

| **SBDH Element Name** | **Instructions / Rules** |
| --- | --- |
| sbdm.Message.Type.Text | Mandatory – value must be “tpar.0001.lodge.response” |
| sbdm:Lodgement.Receipt.Identifier | N/A – Will not be provided |
| sbdm:Lodgement.Receipt.Datetime | Optional – Will be provided for successful requests |

* + - 1. Standard Business Document Body Content

No XBRL instance will be returned.

Appendix A – The Message Content Table Explained

This section defines the table structure that **must** be used to define the context, structure, and rules of the data elements contained within the XBRL instance document – referred to as the message content table.

There will be a message content table for each context within the message. The grouping of the data elements in accordance to the context aligns to how the data elements are built into the XBRL taxonomy and this consistent presentation will assist the software developer.

The message content table uses the following rows and columns:

**Context Type (row at top of table)**: This is the name of the XBRL Context Specification or Context Instance which has been defined early in the MIG document.

**Sequence Number:** This is a sequential number used to indicate the expected order of the data elements within the instance document and to describe the structure of tuples. Data elements within a tuple are allocated a multilevel number to indicate the expected structure and order of the data elements contained within the tuple. If there are nested tuples then the sequence number goes to next numbering level. The following is an extract from a message content table which illustrates the sequence numbering and multi-levelling required to cater for tuples and nested tuples.

| RP (MIG context label) | | | | |
| --- | --- | --- | --- | --- |
| Seq no. | XBRL fact | Instructions / Rules | Rule Imp | SBR Msg Code |
|  | Organisation Details.State Government Agency.Indicator |  |  |  |
|  | PayrollTaxPaymentMechanism (Tuple 1..1) |  |  |  |
|  | Payment Mechanism.Payment Reference Number.Identifier |  |  |  |
|  | Payment Mechanism.Payment Method.Code |  |  |  |
|  | Payment Mechanism.Customer Reference.Number |  |  |  |
|  | DirectDebit (Tuple 0..n) |  |  |  |
|  | Payment Mechanism.Direct Debit Name.Text |  |  |  |
|  | Payment Mechanism.Direct Debit Account.Identifier |  |  |  |
|  | Preferences.Tax Payment Direct Debit Authorisation.Indicator |  |  |  |
|  | PayrollTaxPayment (Tuple 0..1) |  |  |  |
|  | Payment Record.Client Intended Payment.Date |  |  |  |
|  | Payroll Tax.Payable Tax Calculated.Amount |  |  |  |
|  | Payroll Tax.Taxable Calculated.Amount |  |  |  |

**XBRL Fact**: This is the name of the data element to be reported. For example:

Identifiers.AustralianBusinessNumber.Identifier

**Instructions/Rules**: This column describes all the instructions/rules applicable to the data element. Each rule needs to be given a sequential number which links the rule to its implementation and message code. Rules would include information such as optionality, presentation criteria and, if being used, the use of XML attributes such as IsVisible.

**Rule Implementation**: This column informs the software developer how the rules specified in the Instructions/Rules column will be provided.

NOTE: This column is only applicable for request messages and the column will not be present in the table for Response Messages.

There can only be the following options:

* XBRL – Validation provided via the XBRL schemas and link-bases. Typically rules implemented via XBRL do not need to be specified within the MIG. Only those rules that are considered to provide necessary information to the software developer should be defined within the MIG. An example of this is the rules associated with the domain values of a dimension within a context specification.
* Schematron ID – For rules that cannot be implemented using XBRL, some agencies will provide a Schematron implementation of the rule. When Schematron is provided then the unique ID used to identify the rule within the Schematron file must be provided within the MIG. The following is an example of how this should appear in the column: Schematron ID = VICMIG001
* MIG – There will be situations where rules will not be provided to the software developer in a machine readable format and the description of the rule in the MIG is all that will be provided. In this situation the software developer has the choice of either implementing the rule as specified within the MIG, or they rely on the agency to validate the data element (the expectation is that the Agency will always test for this rule)
* Agency – This rule cannot be implemented by the software developer and can only be executed by the agency.

**SBR Message Code**: All messages returned via the SBR channel will contain a code to uniquely identify the condition that has occurred.

NOTE: This column is only applicable for request messages and the column will not be present in the table for Response Messages.

In order to allow codes to be managed in a distributed fashion, codes will take the following format:

**{Jurisdiction}.{Agency}.{Function}.{Id}**

Represented by the regular expression:

**([A-Z0-9])+.([A-Z0-9])+.([A-Z0-9])+.([A-Z0-9])+**

Initially

**Jurisdiction** = SBR | CMN | QLD | NSW | ACT | VIC | SA | WA | NT | TAS

**Agency** = Jurisdiction specific agency code

For CMN (Commonwealth) = ATO, ASIC, APRA, ABS

For SBR = GEN (i.e. SBR wide codes)

For States = OSR of Offices of State Revenue

**Function** = Agency specific functional area or GEN for agency wide codes

For SBR = GEN or FAULT

**Id** = function specific identifier (format may vary across agencies).

Examples are shown below;

SBR.GEN.FAULT.TOOMANYINSTANCES

CMN.ATO.TFN.OK

QLD.OSR.PRL.000001

The above structure recognises and caters for the current situation where agency errors are un-harmonised, and will need to be passed through to client software.

The expectation is that for each rule identified within the message content table to have a corresponding message code. However, depending on the rule implementation, a message code may not be relevant in which case Not Applicable (N/A) should be inserted into the rule’s corresponding message code to make this clear to the software developer. The following table summarises what must be provided in the message code column in relation to the rules implementation choice.

|  |  |
| --- | --- |
| Rule Implementation | Message Code |
| Schematron | Message Code needs to be provided against corresponding rule. |
| XBRL | Message Code not relevant – place N/A against corresponding rule. |
| MIG | Message Code needs to be provided against corresponding rule. The only exception is if the rule is associated to rendering instruction to the software developer. |
| Agency | Message Code needs to be provided against corresponding rule. |

The expectation is that each agency will populate a message repository with all error, warning and information message that could be returned via the SBR channel. These messages will be allocated an SBR message code using the above mentioned code format. The software developer will then use the SBR message code provided via the MIG and the message repository to obtain the full details associated with the message.

Appendix B – Tax Office Structured English

The validation rules are expressed in structured English. The following table defines terms and characters used throughout these rules.

| Structured english term | Intended interpretation | Examples |
| --- | --- | --- |
| -  (as in <a> - <b>) | Minus. | <a> - <b> Means value of ‘a’ minus the value of ‘b’ |
| -  (as in SET(0-9) | Specifies a range of numeric or alphabetic values within a ‘SET’ construct. | = SET(0-3) Means is equal to 0, 1, 2 or 3  = SET(a-z) Means is equal to a, b, c, d …(etc)… or z  DOES NOT CONTAIN SET(a-z) Means the field does not include any incidence of a lower case alphabetic character between a and z |
| <> SET ("0","1","2",",") | Set of acceptable characters |  |
| & | Concatenate. Joins the value of a field to a literal or other field | [TRT1]&"-06-30" Where [TRT1] is 2010, means 2010-06-30 |
| +/- | In numerical calculations, allows for an allowable deviation | <a> <> <b> +/- 1 Means (<a> > <b> + 1) OR (<a> < <b> - 1)  <a> = <b> +/- 1 Means (<a> = <b>) OR (<a> = <b> + 1) OR (<a> = <b> - 1) |
| <> | Not equal to | IF <a> <> <b> Means if the value of ‘a’ is not equal to the value of ‘b’ |
| ALGORITHM (with <IDtype> prefix) | Defines a test against a standard algorithm – as indicated by the <IDtype> prefix. <IDtype> can be ABN, TFN, TAN, ARBN or ACN | IF TFNALGORITHM(<a>) = FALSE Means if the TFN field <a> fails the TFN algorithm.  IF ABNALGORITHM(<a>) = FALSE Means the ABN field <a> fails the ABN algorithm. |
| ALL OCCURENCES OF | All instances of a given field, where the field is from a repeatable tuple. (For testing values in repeating tuples.) | IF SUM(ALL OCCURRENCES OF(<a> - <b>)) <> <c> Means if the sum of every instance of <a>, minus the sum of every instance of <b> is not equal to the value of <c> (where <a> and <b> are from a repeatable tuple). |
| AND | Logical AND |  |
| ANY CHARACTER OF | Any character within a field |  |
| ANY OCCURRENCE OF | Any instances of a given field, where the field is from repeatable tuple. (For testing values in repeating tuples.) | IF ANY OCCURRENCE OF(<a>) > 10 Means if any instance of <a> is greater than 10 (where <a> is from a repeatable tuple). |
| ANY OTHER OCCURRENCE OF | Used to check if any given value for a particular element is repeated in the same element, where the element is part of a repeatable tuple. . (For testing a value in one occurrence against other occurrences) | IF <a> = ANY OTHER OCCURRENCE OF <a> Means if the value of <a> from one instance of the tuple, is equal to the value of another instance of the tuple. |
| CONTAINS | A string search for text within a field  Usage: <a> CONTAINS <B> | IF <a> CONTAINS "UNKNOWN" Means if <a> contains or equals the word ‘unknown’. |
| CONTAINS MORE THAN ONE | A text field contains more than one incidence of a given string with the field | IF pyde.xx.xx:ElectronicContact.ElectronicMail.Address.Text CONTAINS MORE THAN ONE "@"  Means if there is more than one ‘@’ symbol within the email address. |
| CONTEXT | Used to refer to a context instance  Usage: CONTEXT(<A>)  where <A> is a context instance abbreviation eg RP.GST.CC | WHERE CONTEXT = “RPI.Closing” Means in instances where the context instance is ‘RPI.Closing’. |
| COUNT | A count of the number of occurences of a field or context | IF COUNT(RPI) > 1 Means if the number of occurrences of the RPI context is more than 1.  IF COUNT(SCHEDULE = "IEE") > 50 Means if the number of occurrence of an IEE schedule in the business document is greater than 50. |
| DATE(TODAY) | Compares a date against the current date | IF <a> > DATE(TODAY) Means if <a> is a date in the future. |
| DIMENSION | Test against a specific set of metadata for a particular context | IF (RprtPyType.xx.xx:ReportingPartyTypeDimension = “RprtPyType.xx.xx:Intermediary”) Means if the Reporting Party Type context is ‘Intermediary’. |
| DOES NOT CONTAIN | An element has no instance of the stated value or set of values | DOES NOT CONTAIN SET("a-z", "A-Z", "0-9") Means that the field has no instance of an alphabetical character (excepting special characters), nor a numeric character. |
| DOMAIN | A globally defined set of values  EXAMPLE USAGE  <a> = SET(DOMAIN(<B>))  <a> is one of the values defined in <B> | EXAMPLE:  SET (DOMAIN(COUNTRY CODES) Means the complete set of country codes. Each set of domain values is defined in the Standard enumerations section within this document. |
| ENDSWITH | A string searches for text at the end of a field  Usage: <a> ENDSWITH <B> | IF <a> ENDSWITH " T/A" Means the condition is true if field <a> contains a value that ends with the text string ‘. T/A’. |
| FOUND | A string search for text within a field by performing the set, contains, startswith and endswith functions:  USAGE: <A> = FOUND(<B>,<C>)  The following functions is case insensitive is performed:  <a> = SET("<B>","<C>") (exact match)  <a> CONTAINS SET(" <B> "," <C> ") (a space on each side of the variable)  <a> STARTSWITH SET("<B> ","<C> ") (a space after the variable)  <a> ENDSWITH SET(" <B>"," <C>") (a space before the variable)  Where multiple elements have been provided, each element will need to be checked using the above functions.. | IF <a> = FOUND("The trustee","The Exec") Means if <a>:  equals ‘The trustee’ or ‘The Exec’ (exact match), or  contains ‘ The trustee ’ or ‘ The Exec ’ (a space on each side of the variable), or  starts with ‘The trustee ’ or ‘The Exec ’ (with a space after), or  ends with ‘ The trustee’ or ‘ The Exec’ (with a space before). |
| IN TUPLE | Restricts a test to the value of a field within a particular tuple. (Where the field may exist in more than one tuple). | IF <a> IN TUPLE(<b>) Means if the value of <a> within the tuple <b>. (Where <a> may also exist outside tuple <b>).  (See also: ‘WHERE’) |
| LENGTH | Used to define the contraints on the length of a field.  (See also TEXT). | IF LENGTH(<a>) < 6 Means if the value of <a> does not contain at least 6 characters. |
| NOT | Reverses the value of a boolean. i.e turns TRUE to FALSE and vice versa. |  |
| NULL | Fact is not there, or has been specified to be null with xsi:nil indicator or is a null non-textual value. | IF <a> = NULL Means if a (non-textual) value for <a> is blank or if <a> does not exist. |
| NULLORBLANK | Fact is not there, is null with xsI:nil = true or is a null string. (Applied to Text, Code, Description and Identifier facts). | IF <a> = NULLORBLANK Means if a (textual) value for <a> is blank or if <a> does not exist. |
| NUMERIC | Contains only digits between 0..9 |  |
| OR | Logical OR |  |
| SET | Definition of an explicit set of values where if one value meets the criteria for comparation, a true response is given. | IF <a> <> SET("a","b","c") Means if <a> does not equal a or b or c.  IF <a> = SET(“a”,”b”,”c”) Means if <a> is equal to a or b or c.  Note: No Spaces exist between the SET and values are in brackets and are comma separated  IF <a> = SET(0-3) Means if <a> is equal to 0 or 1 or 2 or 3 |
| STARTSWITH | A string searches for text at the start of a field  Usage: <a> STARTSWITH <B> | IF <a> STARTSWITH "T/A" Means the condition is true if field <a> contains a value that starts with the text string ‘T/A’ |
| SUM | The sum of all instances of an element.  Usage: SUM(<A>)  where <A> is an element that appears in a repeating tuple or is a repeating element. | SUM(<a>) The total value of all instances of <a>, when each <a> is added up. (Where <a> is an element that is part of a repeating tuple or is a repeating element). |
| TEXT() | Used to define the maximum length of a textual field.  Definition of a valid text field pattern where a true response is given when a value passes all conditions.  Usage: TEXT(<a>)  Where <a> = Maximum number of characters  TRUE if the tested field is less than or equal to length <a>  (See also LENGTH) | <a> <> TEXT(150) Means the maximum number of characters allowable within field <a> is 150. |
| TUPLE | Concepts that contain a group of two or more fields. Generally, although not always, these concepts are a set of two or more fields that may be repeated, as a group, within a single business document. | TUPLE(addressdetails2.xx.xx:AddressDetails) Means the fields that have been defined as belonging to the ‘addressdetails2.xx.xx:AddressDetails’ module. |
| TUPLE (ELEMENT) EXPLICIT | Tuple element explicits are used to define a particular contextualisation of a tuple.  This data element (or elements) within a tuple are used to specify the circumstance in which the tuple is interpreted, they contribute to the meaning of the tuple instance. | Example: orgname2  <xsd:element name="OrganisationNameDetails" substitutionGroup="xbrli:tuple" id="RT665" nillable="true">   <xsd:complexType>   <xsd:sequence>   <xsd:element ref="pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code"/>   <xsd:element ref="pyde.02.00:OrganisationNameDetails.Currency.Code"/>   <xsd:element ref="pyde.02.00:OrganisationNameDetails.OrganisationalName.Text"/>   </xsd:sequence>   <xsd:attribute name="id" type="xsd:ID" use="optional"/>   </xsd:complexType>  </xsd:element>  In this example, the tuple element explicits are the Currency Code and the Organisation Name Type Code as they provide meaning (or context) to the tuple as a whole. For example if the currency code value was "P" and the Organisation Name Type Code was "MTR", then we will then understand that the tuple represents a Previous Main Trading name. |
| (WHERE) IN TUPLE (element definition) | The element including the tuple definition is to be considered as a whole for the purposes of rule execution  This means that if the tuple definition can not be met, the element is considered NULL. | **EXAMPLE 1:**  where <B> is a fact in tuple <A>  IF (<B> IN TUPLE(<A>)) = NULLORBLANK  RETURN VALIDATION MESSAGE  END IF  This example will trigger if tuple <A> does not exist or if <B> in <A> is null or blank.  **EXAMPLE 2:**  where <B> is a fact in tuple <A>  IF COUNT (<B> IN TUPLE(<A>)) > 1  RETURN VALIDATION MESSAGE  END IF  This example will trigger when the occurrence of <B> in <A> is more than one. If tuple <A> does not exist this rule will not trigger, as “<B> in <A>” does not exist and therefore the count equals 0.  **EXAMPLE 3:**  The WHERE keyword is used when tuple element explicits are required:  e.g. ((RP:pyde.xx.xx:AddressDetails.Line1.Text WHERE(TUPLE ELEMENT Address Usage = "BUS") IN TUPLE(address2)) = NULLORBLANK)  Rule will trigger if RP is not present  Rule will trigger if address2 tuple is not present  Rule will trigger if address2 tuple with Address Usage = BUS is not present (i.e. a business address is not present)  Rule will trigger if Line1.Text in the address2 tuple with Address Usage = BUS is not present |
| (WHERE) IN TUPLE / CONTEXT (rule prefix) | Rule is to be executed within the "context" of a defined tuple or the rule is to be executed for the defined context.  This indicates that the rule execution is dependent on the tuple/context existence.  USAGE  IN TUPLE/CONTEXT(<A>)  IF <B>…. | EXAMPLE:  where <B> is a fact in tuple <A>  IN TUPLE(<A>)  IF <B> = NULLORBLANK  RETURN VALIDATION MESSAGE  END IF  In this example the rule will only trigger if <A> exists and if <B> (in <A>) is null or blank, as the rule is conditional on the existence of tuple <A>  WHERE keyword is optional  EXAMPLE:  where <B> is a fact for context <A>  IN CONTEXT(<A>)  IF <B> = NULLORBLANK  RETURN VALIDATION MESSAGE  END IF  In this example the rule will only trigger if <A> exists and if <B> (for context <A>) is null or blank, as the rule is conditional on the existence of context <A>  WHERE keyword is optional |
| xbrli (element definition) | xbrli is used to denote the reporting taxonomy root.(Indicates the tuple is not within another tuple)  Due to the ability of facts to be repeated at different levels of the reporting taxonomy (e.g. embedded in tuples)  xbrli keyword has been used to describe specific facts in relation to their location  Used where a particular tuple appears more than once within a form or schedule. | **EXAMPLE 1:**  Example from the TFND reporting taxonomy:  <A> = TUPLE(xbrli\declaration1.xx.xx:Declaration)  <B> = TUPLE(tfnd.0001.xx.xx:Payee\declaration1.xx.xx:Declaration)  As the declaration tuple is used twice, the above definitions can be used to refer to specific tuples  **EXAMPLE 2:**  IN TUPLE (xbrli\organisationname2.xx.xx:OrganisationNameDetails) Means in the tuple ‘organisationname2.xx.xx:OrganisationNameDetails’ that is not within another tuple.  In this example, the implication is that the ‘organisationname2.xx.xx:OrganisationNameDetails’ also exists under another tuple within the same form or schedule. |

.

Appendix C – Validation rules alias definitions

Validation rule aliases are short identifiers for reporting taxonomy elements in ATO SBR messages, for example ‘TPAR46’. Field aliases are used instead of the full XBRL element in validation rules and other documentation to improve readability.

Field aliases and corresponding full XBRL element expansions for all elements used in tpar.0001 reporting taxonomy are listed below.

| Alias | Definition |
| --- | --- |
| TPAR2 | TPAR:INT:pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MN" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) |
| TPAR3 | TPAR:INT:pyde.02.00:OrganisationNameDetails.Currency.Code WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MN" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) |
| TPAR4 | TPAR:INT: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) |
| TPAR6 | TPAR:INT:pyde.02.00:ElectronicContact.Telephone.Usage.Code WHERE (pyde.02.00:ElectronicContact.Telephone.Usage.Code = "03") IN TUPLE(phone1.02.00:ElectronicContactTelephone) |
| TPAR7 | TPAR:INT:pyde.02.00:ElectronicContact.Telephone.ServiceLine.Code WHERE (pyde.02.00:ElectronicContact.Telephone.Usage.Code = "03") IN TUPLE(phone1.02.00:ElectronicContactTelephone) |
| TPAR8 | TPAR:INT:pyde.02.00:ElectronicContact.Telephone.Area.Code WHERE (pyde.02.00:ElectronicContact.Telephone.Usage.Code = "03") IN TUPLE(phone1.02.00:ElectronicContactTelephone) |
| TPAR9 | TPAR:INT:pyde.02.00:ElectronicContact.Telephone.Minimal.Number WHERE (pyde.02.00:ElectronicContact.Telephone.Usage.Code = "03") IN TUPLE(phone1.02.00:ElectronicContactTelephone) |
| TPAR11 | TPAR:INT:pyde.02.05:PersonUnstructuredName.Usage.Code WHERE (pyde.02.05:PersonUnstructuredName.Usage.Code = "Contact") IN TUPLE(prsnunstrcnm1.02.01:PersonUnstructuredName) |
| TPAR12 | TPAR:INT:pyde.02.00:PersonUnstructuredName.FullName.Text WHERE (pyde.02.05:PersonUnstructuredName.Usage.Code = "Contact") IN TUPLE(prsnunstrcnm1.02.01:PersonUnstructuredName) |
| TPAR14 | TPAR:INT:pyde.02.00:ElectronicContact.Facsimile.Usage.Code WHERE (pyde.02.00:ElectronicContact.Facsimile.Usage.Code = "03") IN TUPLE(fax1.02.00:ElectronicContactFacsimile) |
| TPAR15 | TPAR:INT:pyde.02.00:ElectronicContact.Facsimile.Area.Code WHERE (pyde.02.00:ElectronicContact.Facsimile.Usage.Code = "03") IN TUPLE(fax1.02.00:ElectronicContactFacsimile) |
| TPAR16 | TPAR:INT:pyde.02.00:ElectronicContact.Facsimile.Minimal.Number WHERE (pyde.02.00:ElectronicContact.Facsimile.Usage.Code = "03") IN TUPLE(fax1.02.00:ElectronicContactFacsimile) |
| TPAR18 | TPAR:INT:pyde.02.00:AddressDetails.OverseasAddress.Indicator WHERE (pyde.02.01:AddressDetails.Usage.Code = "BUS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR19 | TPAR:INT:pyde.02.01:AddressDetails.Usage.Code WHERE (pyde.02.01:AddressDetails.Usage.Code = "BUS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR20 | TPAR:INT:pyde.02.00:AddressDetails.Currency.Code WHERE (pyde.02.01:AddressDetails.Usage.Code = "BUS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR21 | TPAR:INT:pyde.02.00:AddressDetails.Line1.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "BUS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR22 | TPAR:INT:pyde.02.00:AddressDetails.Line2.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "BUS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR23 | TPAR:INT:pyde.02.00:AddressDetails.Line3.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "BUS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR24 | TPAR:INT:pyde.02.00:AddressDetails.Line4.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "BUS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR25 | TPAR:INT:pyde.02.00:AddressDetails.LocalityName.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "BUS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR26 | TPAR:INT:pyde.02.00:AddressDetails.Postcode.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "BUS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR27 | TPAR:INT:pyde.02.00:AddressDetails.StateOrTerritory.Code WHERE (pyde.02.01:AddressDetails.Usage.Code = "BUS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR28 | TPAR:INT:pyde.02.08:AddressDetails.CountryName.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "BUS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR29 | TPAR:INT:pyde.02.08:AddressDetails.Country.Code WHERE (pyde.02.01:AddressDetails.Usage.Code = "BUS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR31 | TPAR:INT:pyde.02.00:AddressDetails.OverseasAddress.Indicator WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR32 | TPAR:INT:pyde.02.01:AddressDetails.Usage.Code WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR33 | TPAR:INT:pyde.02.00:AddressDetails.Currency.Code WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR34 | TPAR:INT:pyde.02.00:AddressDetails.Line1.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR35 | TPAR:INT:pyde.02.00:AddressDetails.Line2.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR36 | TPAR:INT:pyde.02.00:AddressDetails.Line3.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR37 | TPAR:INT:pyde.02.00:AddressDetails.Line4.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR38 | TPAR:INT:pyde.02.00:AddressDetails.LocalityName.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR39 | TPAR:INT:pyde.02.00:AddressDetails.Postcode.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR40 | TPAR:INT:pyde.02.00:AddressDetails.StateOrTerritory.Code WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR41 | TPAR:INT:pyde.02.08:AddressDetails.CountryName.Text WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR42 | TPAR:INT:pyde.02.08:AddressDetails.Country.Code WHERE (pyde.02.01:AddressDetails.Usage.Code = "POS" AND pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR44 | TPAR:INT:pyde.02.00:ElectronicContact.ElectronicMail.Usage.Code WHERE (pyde.02.00:ElectronicContact.ElectronicMail.Usage.Code = "03") IN TUPLE(email1.02.00:ElectronicContactElectronicMail) |
| TPAR45 | TPAR:INT:pyde.02.00:ElectronicContact.ElectronicMail.Address.Text WHERE (pyde.02.00:ElectronicContact.ElectronicMail.Usage.Code = "03") IN TUPLE(email1.02.00:ElectronicContactElectronicMail) |
| TPAR46 | TPAR:RP:pyde.02.00:OrganisationDetails.OrganisationBranch.Code |
| TPAR47 | TPAR:RP:pyin.02.00:Report.TargetFinancial.Year |
| TPAR49 | TPAR:RP:pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MN" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) |
| TPAR50 | TPAR:RP:pyde.02.00:OrganisationNameDetails.Currency.Code WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MN" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) |
| TPAR51 | TPAR: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) |
| TPAR53 | TPAR:RP:pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MTR" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) |
| TPAR54 | TPAR:RP:pyde.02.00:OrganisationNameDetails.Currency.Code WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MTR" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) |
| TPAR55 | TPAR:RP:pyde.02.00:OrganisationNameDetails.OrganisationalName.Text WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MTR" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) |
| TPAR57 | TPAR:RP:pyde.02.00:AddressDetails.OverseasAddress.Indicator WHERE (pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR58 | TPAR:RP:pyde.02.01:AddressDetails.Usage.Code WHERE (pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR59 | TPAR:RP:pyde.02.00:AddressDetails.Currency.Code WHERE (pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR60 | TPAR:RP:pyde.02.00:AddressDetails.Line1.Text WHERE (pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR61 | TPAR:RP:pyde.02.00:AddressDetails.Line2.Text WHERE (pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR62 | TPAR:RP:pyde.02.00:AddressDetails.Line3.Text WHERE (pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR63 | TPAR:RP:pyde.02.00:AddressDetails.Line4.Text WHERE (pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR64 | TPAR:RP:pyde.02.00:AddressDetails.LocalityName.Text WHERE (pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR65 | TPAR:RP:pyde.02.00:AddressDetails.Postcode.Text WHERE (pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR66 | TPAR:RP:pyde.02.00:AddressDetails.StateOrTerritory.Code WHERE (pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR67 | TPAR:RP:pyde.02.08:AddressDetails.CountryName.Text WHERE (pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR68 | TPAR:RP:pyde.02.08:AddressDetails.Country.Code WHERE (pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR70 | TPAR:RP:pyde.02.05:PersonUnstructuredName.Usage.Code WHERE (pyde.02.05:PersonUnstructuredName.Usage.Code = "Contact") IN TUPLE(prsnunstrcnm1.02.01:PersonUnstructuredName) |
| TPAR71 | TPAR:RP:pyde.02.00:PersonUnstructuredName.FullName.Text WHERE (pyde.02.05:PersonUnstructuredName.Usage.Code = "Contact") IN TUPLE(prsnunstrcnm1.02.01:PersonUnstructuredName) |
| TPAR73 | TPAR:RP:pyde.02.00:ElectronicContact.Telephone.Usage.Code WHERE (pyde.02.00:ElectronicContact.Telephone.Usage.Code = "03") IN TUPLE(phone1.02.00:ElectronicContactTelephone) |
| TPAR74 | TPAR:RP:pyde.02.00:ElectronicContact.Telephone.ServiceLine.Code WHERE (pyde.02.00:ElectronicContact.Telephone.Usage.Code = "03") IN TUPLE(phone1.02.00:ElectronicContactTelephone) |
| TPAR75 | TPAR:RP:pyde.02.00:ElectronicContact.Telephone.Area.Code WHERE (pyde.02.00:ElectronicContact.Telephone.Usage.Code = "03") IN TUPLE(phone1.02.00:ElectronicContactTelephone) |
| TPAR76 | TPAR:RP:pyde.02.00:ElectronicContact.Telephone.Minimal.Number WHERE (pyde.02.00:ElectronicContact.Telephone.Usage.Code = "03") IN TUPLE(phone1.02.00:ElectronicContactTelephone) |
| TPAR78 | TPAR:RP:pyde.02.00:ElectronicContact.Facsimile.Usage.Code WHERE (pyde.02.00:ElectronicContact.Facsimile.Usage.Code = "03") IN TUPLE(fax1.02.00:ElectronicContactFacsimile) |
| TPAR79 | TPAR:RP:pyde.02.00:ElectronicContact.Facsimile.Area.Code WHERE (pyde.02.00:ElectronicContact.Facsimile.Usage.Code = "03") IN TUPLE(fax1.02.00:ElectronicContactFacsimile) |
| TPAR80 | TPAR:RP:pyde.02.00:ElectronicContact.Facsimile.Minimal.Number WHERE (pyde.02.00:ElectronicContact.Facsimile.Usage.Code = "03") IN TUPLE(fax1.02.00:ElectronicContactFacsimile) |
| TPAR82 | TPAR:RP:pyde.02.00:ElectronicContact.ElectronicMail.Usage.Code WHERE (pyde.02.00:ElectronicContact.ElectronicMail.Usage.Code = "03") IN TUPLE(email1.02.00:ElectronicContactElectronicMail) |
| TPAR83 | TPAR:RP:pyde.02.00:ElectronicContact.ElectronicMail.Address.Text WHERE (pyde.02.00:ElectronicContact.ElectronicMail.Usage.Code = "03") IN TUPLE(email1.02.00:ElectronicContactElectronicMail) |
| TPAR84 | TPAR:Payee.{ABN}.{BranchCode}:pyid.02.00:Identifiers.AustralianBusinessNumber.Identifier |
| TPAR86 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:PersonNameDetails.PersonNameType.Code WHERE (pyde.02.00:PersonNameDetails.PersonNameType.Code = "LGL" AND pyde.02.05:PersonNameDetails.Usage.Code = "Identifier" AND pyde.02.00:PersonNameDetails.Currency.Code = "C") IN TUPLE(prsnstrcnm3.02.01:PersonNameDetails) |
| TPAR87 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.05:PersonNameDetails.Usage.Code WHERE (pyde.02.00:PersonNameDetails.PersonNameType.Code = "LGL" AND pyde.02.05:PersonNameDetails.Usage.Code = "Identifier" AND pyde.02.00:PersonNameDetails.Currency.Code = "C") IN TUPLE(prsnstrcnm3.02.01:PersonNameDetails) |
| TPAR88 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:PersonNameDetails.Currency.Code WHERE (pyde.02.00:PersonNameDetails.PersonNameType.Code = "LGL" AND pyde.02.05:PersonNameDetails.Usage.Code = "Identifier" AND pyde.02.00:PersonNameDetails.Currency.Code = "C") IN TUPLE(prsnstrcnm3.02.01:PersonNameDetails) |
| TPAR89 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:PersonNameDetails.Title.Text WHERE (pyde.02.00:PersonNameDetails.PersonNameType.Code = "LGL" AND pyde.02.05:PersonNameDetails.Usage.Code = "Identifier" AND pyde.02.00:PersonNameDetails.Currency.Code = "C") IN TUPLE(prsnstrcnm3.02.01:PersonNameDetails) |
| TPAR90 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:PersonNameDetails.NameSuffix.Text WHERE (pyde.02.00:PersonNameDetails.PersonNameType.Code = "LGL" AND pyde.02.05:PersonNameDetails.Usage.Code = "Identifier" AND pyde.02.00:PersonNameDetails.Currency.Code = "C") IN TUPLE(prsnstrcnm3.02.01:PersonNameDetails) |
| TPAR91 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:PersonNameDetails.FamilyName.Text WHERE (pyde.02.00:PersonNameDetails.PersonNameType.Code = "LGL" AND pyde.02.05:PersonNameDetails.Usage.Code = "Identifier" AND pyde.02.00:PersonNameDetails.Currency.Code = "C") IN TUPLE(prsnstrcnm3.02.01:PersonNameDetails) |
| TPAR92 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:PersonNameDetails.GivenName.Text WHERE (pyde.02.00:PersonNameDetails.PersonNameType.Code = "LGL" AND pyde.02.05:PersonNameDetails.Usage.Code = "Identifier" AND pyde.02.00:PersonNameDetails.Currency.Code = "C") IN TUPLE(prsnstrcnm3.02.01:PersonNameDetails) |
| TPAR93 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:PersonNameDetails.OtherGivenName.Text WHERE (pyde.02.00:PersonNameDetails.PersonNameType.Code = "LGL" AND pyde.02.05:PersonNameDetails.Usage.Code = "Identifier" AND pyde.02.00:PersonNameDetails.Currency.Code = "C") IN TUPLE(prsnstrcnm3.02.01:PersonNameDetails) |
| TPAR95 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MN" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) |
| TPAR96 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:OrganisationNameDetails.Currency.Code WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MN" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) |
| TPAR97 | TPAR:Payee.{ABN}.{BranchCode}: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) |
| TPAR99 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MTR" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) |
| TPAR100 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:OrganisationNameDetails.Currency.Code WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MTR" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) |
| TPAR101 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:OrganisationNameDetails.OrganisationalName.Text WHERE (pyde.02.00:OrganisationNameDetails.OrganisationalNameType.Code = "MTR" AND pyde.02.00:OrganisationNameDetails.Currency.Code = "C") IN TUPLE(orgname2.02.00:OrganisationNameDetails) |
| TPAR103 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:AddressDetails.OverseasAddress.Indicator WHERE (pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR104 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.01:AddressDetails.Usage.Code WHERE (pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR105 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:AddressDetails.Currency.Code WHERE (pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR106 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:AddressDetails.Line1.Text WHERE (pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR107 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:AddressDetails.Line2.Text WHERE (pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR108 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:AddressDetails.Line3.Text WHERE (pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR109 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:AddressDetails.Line4.Text WHERE (pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR110 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:AddressDetails.LocalityName.Text WHERE (pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR111 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:AddressDetails.Postcode.Text WHERE (pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR112 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:AddressDetails.StateOrTerritory.Code WHERE (pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR113 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.08:AddressDetails.CountryName.Text WHERE (pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR114 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.08:AddressDetails.Country.Code WHERE (pyde.02.00:AddressDetails.Currency.Code = "C") IN TUPLE(address2.02.02:AddressDetails) |
| TPAR116 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:ElectronicContact.Telephone.Usage.Code WHERE (pyde.02.00:ElectronicContact.Telephone.Usage.Code = "03") IN TUPLE(phone1.02.00:ElectronicContactTelephone) |
| TPAR117 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:ElectronicContact.Telephone.ServiceLine.Code WHERE (pyde.02.00:ElectronicContact.Telephone.Usage.Code = "03") IN TUPLE(phone1.02.00:ElectronicContactTelephone) |
| TPAR118 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:ElectronicContact.Telephone.Area.Code WHERE (pyde.02.00:ElectronicContact.Telephone.Usage.Code = "03") IN TUPLE(phone1.02.00:ElectronicContactTelephone) |
| TPAR119 | TPAR:Payee.{ABN}.{BranchCode}:pyde.02.00:ElectronicContact.Telephone.Minimal.Number WHERE (pyde.02.00:ElectronicContact.Telephone.Usage.Code = "03") IN TUPLE(phone1.02.00:ElectronicContactTelephone) |
| TPAR120 | TPAR:Payee.{ABN}.{BranchCode}:pyid.02.00:FinancialInstitutionAccount.BankStateBranch.Number |
| TPAR121 | TPAR:Payee.{ABN}.{BranchCode}:pyid.02.00:FinancialInstitutionAccount.FinancialInstitutionAccount.Number |
| TPAR122 | TPAR:Payee.{ABN}.{BranchCode}:bafpr1.02.09:Income.BusinessPaymentGross.Amount |
| TPAR123 | TPAR:Payee.{ABN}.{BranchCode}:rvctc2.02.00:IncomeTax.PayAsYouGoWithholding.TaxWithheld.Amount |
| TPAR124 | TPAR:Payee.{ABN}.{BranchCode}:rvctc3.02.00:GoodsAndServicesTax.Liability.Amount |
| TPAR125 | TPAR:Payee.{ABN}.{BranchCode}:pyin.02.07:Report.Amendment.Indicator |
| TPAR127 | TPAR:INT:pyin.02.03:Declaration.StatementType.Code WHERE (pyin.02.03:Declaration.StatementType.Code = "TrueAndCorrect") IN TUPLE(declaration1.02.01:Declaration) |
| TPAR128 | TPAR:INT:pyin.02.00:Declaration.StatementAccepted.Indicator WHERE (pyin.02.03:Declaration.StatementType.Code = "TrueAndCorrect") IN TUPLE(declaration1.02.01:Declaration) |
| TPAR129 | TPAR:INT:pyin.02.00:Declaration.Signature.Date WHERE (pyin.02.03:Declaration.StatementType.Code = "TrueAndCorrect") IN TUPLE(declaration1.02.01:Declaration) |
| TPAR130 | TPAR:INT:pyin.02.00:Declaration.SignatoryIdentifier.Text WHERE (pyin.02.03:Declaration.StatementType.Code = "TrueAndCorrect") IN TUPLE(declaration1.02.01:Declaration) |
| TPAR131 | TPAR:INT:pyid.02.00:Identifiers.TaxAgentNumber.Identifier |

Appendix D – Domain definitions

**DOMAIN (TITLE CODES)**

| Code | Title | Code | Title |
| --- | --- | --- | --- |
| 2LT | Second Lieutenant | LBDR | Lance Bombardier |
| AB | Able Seaman | LCPL | Lance Corporal |
| ABBOT | Abbot | LORD | Lord |
| AC | Airman/Aircraftman | LS | Leading Seaman |
| ACM | Air Chief Marshal | LT | Lieutenant |
| ADM | Admiral | LT CMDR | Lieutenant Commander |
| AIR CDRE | Air Commodore | LT COL | Lieutenant Colonel |
| ALDERMAN | Alderman | LT GEN | Lieutenant General |
| AM | Air Marshal | MADAM | Madam |
| ARCHBISHOP | Archbishop | MAJ | Major |
| ARCHDEACON | Archdeacon | MAJ GEN | Major General |
| ASSOC PROF | Associate Professor | MASTER | Master |
| AVM | Air Vice Marshal | MATRON | Matron |
| BARON | Baron | MAYOR | Mayor |
| BARONESS | Baroness | MAYORESS | Mayoress |
| BISHOP | Bishop | MIDN | Midshipman |
| BR | Brother | MISS | Miss |
| BRIG | Brigadier | MON | Monsignor |
| CANON | Canon | MOST REV | Most Reverend |
| CAPT | Captain | MR | Mr |
| CARDINAL | Cardinal | MRS | Mrs |
| CDRE | Commodore | MS | Ms |
| CDT | Cadet | PASTOR | Pastor |
| CHAP | Chaplain | PATRIARCH | Patriarch |
| CMDR | Commander | PLT OFF | Pilot Officer |
| CMM | Commissioner | PO | Petty Officer |
| COL | Colonel | PRIOR | Prior |
| CONST | Constable | PROF | Professor |
| COUNT | Count | PTE | Private |
| COUNTESS | Countess | RABBI | Rabbi |
| CPL | Corporal | RADM | Rear Admiral |
| CPO | Chief Petty Officer | RECTOR | Rector |
| DAME | Dame | REV | Reverend |
| DEACON | Deacon | RF | Representative for |
| DEACONESS | Deaconess | RT HON | Right Honourable |
| DEAN | Dean | RT REV | Right Reverend |
| DEPUTY SUPT | Deputy Superintendent | RT REV BISHOP | Right Reverend Bishop |
| DR | Doctor | RT REV MON | Right Reverend Monsignor |
| DUCHESS | Duchess | SBLT | Sub Lieutenant |
| DUKE | Duke | SEN | Senator |
| EARL | Earl | SGT | Sergeant |
| EF | Executor for | SIR | Sir |
| FLGOFF | Flying Officer | SMN | Seaman |
| FLT LT | Flight Lieutenant | SNR CONST | Senior Constable |
| FR | Father | SQN LDR | Squadron Leader |
| FSGT | Flight Sergeant | SR | Sister |
| GEN | General | SSGT | Staff Sergeant |
| GNR | Gunner | SUPR | Superintendent |
| GP CAPT | Group Captain | SWAMI | Swami |
| HON | Honourable | TF | Trustee for |
| HON JUDGE | Honourable Judge | VADM | Vice Admiral |
| HON JUST | Honourable Justice | VERY REV | Very Reverend |
| HRH | His/Her Royal Highness | VICAR | Vicar |
| INSP | Inspector | VISCOUNT | Viscount |
| JUDGE | Judge | WG CDR | Wing Commander |
| JUST | Justice | WO | Warrant Officer |
| LAC | Leading Aircraftman | WO1 | Warrant Officer Class 1 |
| LACW | Leading Aircraftwoman | WO2 | Warrant Officer Class 2 |
| LADY | Lady |  |  |

**DOMAIN (SUFFIX CODES)**

| Code | Suffix | Code | Suffix |
| --- | --- | --- | --- |
| ESQ | Esquire | MHR | Member House of Representatives |
| II | The Second | MLA | Member Legislative Assembly |
| III | The Third | MLC | Member Legislative Council |
| IV | The Fourth | MP | Member of Parliament |
| JNR | Junior | QC | Queens Council |
| JP | Justice of the Peace | SNR | Senior |
| MHA | Member House of Assembly |  |  |

1. [TPAR46] = TPAR:RP:pyde.02.00:OrganisationDetails.OrganisationBranch.Code [↑](#footnote-ref-1)
2. [TPAR47] = TPAR:RP:pyin.02.00:Report.TargetFinancial.Year [↑](#footnote-ref-2)
3. Payee.{ABN}.{BranchCode} is an alias context instance name given to the Payee context with Reporting Party (Payer) ABN and Branch code. [↑](#footnote-ref-3)
4. Tax agent number or BAS agent number can be provided in this element. [↑](#footnote-ref-4)
5. Payee.{ABN}.{BranchCode} is an alias context instance name given to the Payee context with Reporting Party (Payer) ABN and Branch code. [↑](#footnote-ref-5)
6. The XBRL fact *pyde.02.00:PersonNameDetails.FamilyName.Text* must not be NULL when it occurs in the common module *prsnstrcnm3.02.01:PersonNameDetails*, this is enforced by the XBRL validator (see Section 3.8.9 XBRL Validation). Where the family name is not known, provide the element with a nil or blank value. [↑](#footnote-ref-6)
7. The XBRL fact pyde.02.00:AddressDetails.Line1.Text must not be NULL when it occurs in the common module address2.02.02:AddressDetails. This is enforced by the XBRL validator (see Section 3.8.9 XBRL Validation). Where address line1 is not known, provide the element with a nil or blank value. [↑](#footnote-ref-7)