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| Standard Business Reporting  Australian Taxation Office  Country-by-Country (CBC) Reporting  CBC 2020 Package v1.1 Contents    Date: 20th May 2021 | | | |
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| attention_pms This document and its attachments are **Official** | direction_pms **For further information or questions, contact the SBR Service Desk at** [SBRServiceDesk@sbr.gov.au](mailto:SBRServiceDesk@sbr.gov.au) **or call 1300 488 231. International callers may use +61-2-6216 5577** | | |
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VERSION CONTROL

|  |  |  |
| --- | --- | --- |
| Version | Release date | Description of changes |
| 1.1 | 20/05/2021 | Final release of the Country-by-Country (CBC) Reporting 2020 product suite for May 2021 publication. Changes to the CBC.0002 2020 service will be available in production in July 2021.  **Section 2 PACKAGE CONTENTS**  **Updated:**  The following artefact in the package has been updated with functional changes. Two validation rules related to Constituent Entity Role element (CBC97) have been deleted:   * ATO CBC.0002 2020 Validation Rules.xlsx   **Section 4 ISSUES AND INCIDENTS**   * Item #1: Issue resolved in this release and status updated to “Closed”. |

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# Introduction

## Document purpose

The purpose of this package content note (PCN) is to advise software developers of the package contents for Standard Business Reporting (SBR) Country-by-Country (CBC) Reporting 2020 provided by the Australian Taxation Office (ATO).

## Audience

The audience for this Package Content note is software developers who have or are interested in developing CBC services on the SBR ebMS3 platform.

## Purpose of this package

The purpose of this package is to streamline the way message artefacts are presented to software developers.

All relevant message artefacts that comprise the CBC suite are contained within one zip file. The package will be versioned up each time artefacts are added or updated.

## Summary of artefacts within ATO packages

### In general

For each service, the following artefacts may be released under this package title:

* Message Repository,
* Message Structure Tables (MSTs),
* Contract schemas and samples,
* Rule Implementation (C#) and
* Validation Rules (VRs).

The first PCN released outlines the expected artefacts to be within the package at an end state – as known at that point in time.

As a general rule, each service will have at minimum an MST.

Where a ‘suite’ of like services is packaged, there will be service specific MSTs and VRs packaged to form a bundle of related information.

The basic exception to the above is Income tax Returns. Due to complexity of relationships between parent returns and child schedules each has its own set of documents (MSTs and VRs) yet is packaged together as a ‘suite’.

### Services

The following table shows the services that form the CBC product suite and their relationship to previous service versions:

| **Description** | **Service** | **Change** | **Product** | **Comments** |
| --- | --- | --- | --- | --- |
| Country-by-Country Report (CBC) 2020 | CBC.0002 2020 | Versioned | CBC |  |
| Local/Master file (LCMSF) 2018 | LCMSF.0002 2018 | Present | CBC |  |

### Interactions

The following table lists the interactions for a given service within this package.

| **Description** | **Interaction** | **Change** | **Product** | **Comments** |
| --- | --- | --- | --- | --- |
| Country-by-Country Report (CBC) 2020 - Submit | cbc.0002.2020.submit | Versioned | CBC |  |
| Local/Master file (LCMSF) 2018 - Submit | lcmsf.0002.2018.submit | Present | CBC |  |

Detailed information on each service can be found in the Service Registry, along with associated messages.

### Package artefact status description

The table in *Section 2 Package Contents* reflects the status of artefacts in the *Package Status* column and needs to be read in conjunction with the *Comments* column in order to understand the scale of change that may be applicable.

The table below describes the terminology used in the *Package Status* column and the business description of the package status:

| **Package Status** | **Business Description** |
| --- | --- |
| **Pending** | The artefact is currently under development and is expected to be released in a future package. |
| **New** | The artefact is new for the package and has not been published previously. This would usually occur when an artefact has previously been marked as Pending (under development) or a new Government/ATO initiative sees the development of new services/messages to be deployed. |
| **Updated** | The artefact has changed since the last public release for this package. It could occur as a result of refining service/messages due to feedback or defects. |
| **Present** | The artefact is within the package and has had no change from the prior package for this year or a previous/forward year where artefacts cross multiple years. |
| **Removed** | The artefact was within the package in a prior release but has been removed as it is not relevant for the service/suite in question. This could occur due to Government legislation waiting on Royal Assent not being passed or other factors. |

# Package contents

* 1. Service Artefacts

The table below outlines the package contents.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Name | Document Date | Document Status | Version | Comments | Package Status |
| ATO LCMSF.0002 2018 Message Structure Table.xlsx | 07.03.2019 | Final | 1.2 | No change since prior publication | Present |
| ATO LCMSF.0002 2018 Schema.zip | 16.08.2018 | Final | 1.1 | No change since prior publication | Present |
| ATO LCMSF.0002 2018 Validation Rules.xlsx | 14.11.2019 | Final | 1.3 | No change since prior publication | Present |
| ATO CBC.0002 2020 Validation Rules.xlsx | 20.05.2021 | Final | 1.1 | Deleted the following Constituent Entity Role element (CBC97) validation rules:  - VR.ATO.CBC.000056  - VR.ATO.CBC.000057  Updated English Business Rule of the following validation rule to fix a typo error.  - VR.ATO.CBC.000013 | Updated |

|  |  |
| --- | --- |
| **Total artefacts in this Package:** | **4** |
| Present artefacts | 3 |
| New artefacts | 0 |
| Updated artefacts | 1 |
| Pending artefacts | 0 |
| Removed artefacts | 0 |

* 1. External

The table below outlines the external artefacts that are critical to development yet have an external reference link. This could occur where a service is prescribed with a contract message schema outside of ATO/SBR generation or is an ATO/SBR artefact that is hosted elsewhere. This has been done to remove duplication and synchronisation issues.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Name | Document Date | Document Status | Version | Comments | Package Status |
| cbc-xml-schema-v2.0.zip | - | - | - | CBC schema is Organisation for Economic Cooperation and Development’s (OECD) prescribed. Please refer to the [OECD website](https://www.oecd.org/tax/country-by-country-reporting-xml-schema-user-guide-for-tax-administrations.htm) for the latest CBC schema. | - |
| Country-by-Country (CbC) Reporting XML Schema v2.0 User Guide | - | - | - | The user guide for the CbC Reporting xml schema v2.0 is available to download from the [OECD website](https://www.oecd.org/tax/country-by-country-reporting-xml-schema-user-guide-for-tax-administrations.htm). | - |

1. C# changes

## Technical changes

The table below outlines the changes made in the C# files where the code has been updated, yet the design artefact have remained the same. Where both the code and design has changed this will be reflected in the individual design artefact (validation rules) maintained in the package, and will not be called out in the table below.

| **Service Action** | **Rule ID** | **Change** | **Previous Rule** | **Previous Message ID** | **New Rule** | **New Message ID** |
| --- | --- | --- | --- | --- | --- | --- |
| N/A |  |  |  |  |  |  |

***Note:*** *Some modifications to C# may not always have an impact to the technical rule or response message. There may be instances where the change made impacts to content not captured in this section such as the ‘Rule Type’ e.g.: Crossform to Crossfield, or updates to the ‘English Business Rule’ or the Namespace Prefix version associated to a data element has incremented.*

## Event message changes

| **Service Action** | **Rule ID** | **Change** | **Previous Event Message** | **Previous Message ID** | | **New Event Message** | **New Message ID** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| N/A |  |  |  | |  |  |  |

1. Known issues and future scope

The following is a list of issues and/or future work to be implemented. There may be impacts to successful development until the issues are resolved or the future scope has been implemented (as an example where a service is deployed over multiple iterations and won’t be complete for some time).

## Issues and incidents

| **Issue**  **#** | **Issue Description** | **Impacted**  **Interactions** | **Incident Number** | **Resolution** | **Proposed**  **EVTE Date** | **Proposed**  **PROD Date** | **Issue Status (Open/**  **Closed)** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | There is an issue with the current logic in validation rules (VR.ATO.CBC.000056 and VR.ATO.CBC.000057) associated with the Constituent Entity Role element (CBC97), and we are looking into this issue as a matter of priority.  As per the [OECD CBC schema v2.0 user guide](https://www.oecd.org/tax/beps/country-by-country-reporting-xml-schema-user-guide-for-tax-administrations-june-2019.pdf), the Constituent Entity Role element indicates the role of the Reporting entity with respect to the MNE Group. It also allows the designation of the Ultimate Parent Entity of the MNE Group among the listed Constituent Entities. Possible values are:   * CBC801 – Ultimate Parent Entity * CBC802 – Reporting Entity * CBC803 – Both (Ultimate Parent Entity and Reporting Entity) | cbc.0002.2020.submit | TFS2306268 | Impacted validation rules VR.ATO.CBC.000056 and VR.ATO.CBC.000057 will be deleted as part of a future release.  **Workaround:**  In the interim, we recommend not populating (null) the Constituent Entity Role element (CBC97) to allow for successful lodgment.  **Progress update :** The two validation rules, VR.ATO.CBC.000056 and VR.ATO.CBC.000057 have been deleted | 20.05.2021 | 01.07.2021 | Closed |

## Future changes

| **Change**  **#** | **Change Description** | **Impacted**  **Interactions** | **Proposed**  **EVTE Date** | **Proposed**  **PROD Date** | **Change Status (Open/**  **Closed)** |
| --- | --- | --- | --- | --- | --- |
| N/A |  |  |  |  |  |

Appendix A – Prior Version History

|  |  |  |
| --- | --- | --- |
| Version | Release date | Description of changes |
| 1.0.1 | 14/01/2021 | Updated to include a known issue regarding Constituent Entity Role element (CBC97) under Section 4.1. |
| 1.0 | 01/10/2020 | Final release of the Country-by-Country (CBC) Reporting 2020 product suite for October 2020 publication.  **Section 2 PACKAGE CONTENTS**  **Updated:**  The following artefact has been updated to final with no functional changes in the package.   * ATO CBC.0002 2020 Validation Rules.xlsx   **Removed:**  The following artefact has been removed from the package:   * ATO CBC.0002 2020 Message Repository.zip   ATO CBC.0002 2020 service error messages have been incorporated in to the ATO Message Repository. |
| 0.2 | 06/08/2020 | Draft release of the Country-by-Country (CBC) Reporting 2020 product suite for August 2020 publication.  ATO CBC 2020 Package has been updated to include the latest version of the ATO LCMSF.0002 2018 Validation Rules.xlsx (v1.3) to resolve the inconsistency in the artefact version between the ATO CBC 2020 package and the ATO LCMSF 2018 package.  **Section 2 PACKAGE CONTENTS**  **Updated :**  The latest version of the following artefact has been included in the package.  ATO LCMSF.0002 2018 Validation Rules.xlsx |
| 0.1 | 16/07/2020 | Initial draft release of the Country-by-Country (CBC) Reporting 2020 product suite for July 2020 EVTE.  ATO CBC 2020 Package includes the new ATO CBC.0002 2020 service which supports the OECD Country-by-Country Reporting XML schema v2.0 and the existing Local Master File - ATO LCMSF.0002 2018 service.  Section 2 PACKAGE CONTENTS  New :  The following new artefacts have been included:   * ATO CBC.0002 2020 Validation Rules.xlsx * ATO CBC.0002 2020 Message Repository.zip   Present:  The following artefacts have been included in the 2020 package from the ATO CBC 2018 Package v1.9. No change to these artefacts.   * ATO LCMSF.0002 2018 Message Structure Table.xlsx * ATO LCMSF.0002 2018 Schema.zip   ATO LCMSF.0002 2018 Validation Rules.xlsx |