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VERSION CONTROL

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| 1.3 | 27/02/2020 | Updated incorrect address indicator information at 2.4 and the document to current specifications |
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1. Introduction
	1. Purpose

The purpose of this document is to provide information that will assist digital service providers to understand the business context surrounding the client update demographics suite of service interactions. It provides new and enhanced functionality to the existing client update suite of services.

These interactions will provide the ability to view and maintain client demographic information including:

* Update taxpayer address
* Update taxpayer financial Institution Account Details
* Update taxpayer details
* Update taxpayer authorised Contacts
* Update taxpayer associates.

These interactions are between the Australian Taxation Office (ATO) and the end user agent utilising their Standard Business Reporting (SBR) enabled software. This document defines these interactions for Tax Practitioners acting on behalf of Individuals and Non-Individuals, Businesses and Business Intermediaries via the ATO’s ebMS3 platform and utilising the XML message format. This document also explains any constraints and known issues with the use of these interactions.

* 1. Document Context

The ATO Client Update Demographicsbusiness implementation guide forms part of the broader suite of documents. These are used by the ATO to describe or interpret how the technical implementation relates to the corresponding business context and process. This document should be read in conjunction with the ATO SBR documentation suite including the:

* Web service/platform information
* ATO Common Business Implementation and Taxpayer Declaration Guide
* ATO Service Registry (SR)
* Test information, for example conformance suites
* Message Structure Tables
* Validation Rules.
	1. Glossary

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

| **Term** | **Definition** |
| --- | --- |
| ARN | ATO reference number - provides an alternative identifier that a client may be able to use to identify themselves in interactions with the Tax Office, where a TFN or ABN is not available or appropriate. |
| Associate | The definition of associate within the ATO is very broad; in general it refers to whoever is legally responsible and accountable for the actions of the entity. An associate relationship will exist on the entities account as well as an inverse relationship on the associates account. |
| ESA alias | **Electronic service address alias (ESA alias) for self-managed super funds (SMSF) only.** **The ESA alias is created by a third party messaging provider and registered with the ATO. The alias allows employers and superfunds to transfer information in regard to contributions. SMSFs need to have an ESA alias to ensure they can receive data.**  |
| **Electronic Service Delivery Address (ESDA)** | **This identifies where the superannuation contribution data message was sent from for a particular fund. It can be an Internet Protocol (IP) address, Uniform Resource Locator (URL) or an alias.** |
| FIA | **Financial institution account or bank account.** |
| Foreign Investment Review Board  | **An Australian government authority that provides approval to a foreign person (non-Australian resident) who intends to purchase assets in Australia, including residential real estate, unless the non-resident is considered exempt.** |
| ICA | **Integrated client account (ICA). This is the account used for activity statement processing.** |
| Incapacitated Entity | **An entity whose legal capacity has diminished through bankruptcy, liquidation or insolvency.**  |
| Income Tax Consolidation | Income tax consolidation involves treating the wholly owned group as a single tax client with the subsidiary members treated as part of the head company. Intra-group transactions are disregarded for income tax purposes. |
| Income Tax group head | The income tax group head company has the reporting obligations for the group.  |
| Income Tax Group Member, GST Group Member and GST Religious Group Member  | An entity is a member of a consolidated group either as the head company or a subsidiary member. |
| GST Joint Venture (GST JV) | A joint venture is a business arrangement where each participant derives a share of the output from the joint venture rather than a share of the profits. A joint venture is not an entity and cannot make supplies or acquisitions. Eligible entities engaged in a joint venture may become participants in a GST joint venture, with a nominated joint venture operator dealing with the GST liabilities and entitlements, on behalf of all participants. |
| GST Group | A GST group is two or more related business entities that operate as a single entity for GST purposes. One member of the group (the 'representative member') completes activity statements and accounts for GST on behalf of all the group members. Transactions between group members (intra-group transactions) are ignored for GST purposes. Each entity must satisfy the membership requirements for that GST group and the representative member must be an Australian resident for tax purposes. |
| Non-Individual | Non-individual entities include companies, partnerships, trusts, superannuation funds and government owned/controlled entities. |
| PAYGI | Pay as you go instalments (PAYGI) – allows payment of income tax in relation to business and/or investment income by instalment during the year that it is earned. |
| Primary Producer | Indicates where an individual, partnership, trust or company has sourced their income from primary production and is entitled to averaging their income over 5 years. |
| Primary Production | A business is considered to be a primary production business where they undertake the following operations:* Plant and/or animal cultivation
* Fishing and/or pearling
* Tree farming and/or felling.
 |
| Primary production averaging event | An event that starts, ends, or changes the application of a client’s ability to have primary production averaging applied or not applied to their income. |
| Resident | A resident is a person or business whom the ATO regards as being resident for tax purposes, usually by virtue of residing in, or having a presence in Australia. |
| Special Professional | Indicates where an individual has sourced their income as an inventor, performing artist, production associate, sportsperson and is entitled to average their income over 5 years. |
| TOFA | Taxation of financial arrangements rules provide for the tax treatment of gains and losses on financial arrangements. |

1. What are the Client Demographics services?

The client demographics suite of service interactions allows tax practitioners, businesses and business intermediaries using SBR-enabled software to view and maintain client demographic information. Below is a list of interactions to be provided through SBR.

| **Interaction** | **Short Description** | **Single** | **Batch** |
| --- | --- | --- | --- |
| cuaddr.0003.2016.list | List client addresses | Y | Y |
| cuaddr.0003.2016.validate | Validate client address | Y | Y |
| cuaddr.0003.2016.submit | Add/Update client address | Y | Y |
| cuauthdcntct.0001.2017.validate | Validate authorised contact | Y | Y |
| cuauthdcntct.0001.2017.submit | Update client authorised contact | Y | Y |
| cufi.0003.2016.list | List financial institution details | Y | Y |
| cufi.0003.2016.validate | Validate client financial institution details | Y | Y |
| cufi.0003.2016.submit | Update client financial institution details | Y | Y |
| cudtl.0003.2016.get | Get client details | Y | Y |
| cudtl.0003.2017.validate | Validate client details | Y | Y |
| cudtl.0003.2017.submit | Update client details  | Y | Y |
| cuassoc.0001.2017.list | List associates | Y | Y |

**Table 1: Interactions available for client demographics**

* 1. Orchestration of Services
		1. Addresses and Authorised Contacts

|  |  |  |
| --- | --- | --- |
| * + Get addresses and authorised contacts
 | Client, Intermediary or Tax/BAS Agent | SBR service interaction |
| Get Client Address (CUADDR.list)Review client addresses and authorised contactsAdd/Update Client Address (CUADDR.submit)Add/Update Client Authorised Contact (CUATHDCNTCT.submit)Update client authorised contactsUpdate client address Validate Client Address (CUADDR.validate) Validate client address updateValidate Client Authorised Contact update (CUAUTHDCNTCT.validate)Validate client authorised contacts update |  |
| Update addresses |  |  |
| Update authorised contacts |  |  |

Figure 1: SBR interactions client address list, Add/update address and Add/update authorised contact process

* + 1. Financial Institution Accounts

|  |  |  |
| --- | --- | --- |
| * + Get Client financial institution details
 | Client, Intermediary or Tax/BAS Agent | SBR service interaction |
| Get Client Financial Institution Details (CUFI.list)Review client FIA detailsUpdate Client Financial Institution Details (CUFI.submit)Update client FIA detailsValidate Client Financial Institution Details (CUFI.validate) Validate client FIA detail update |  |
| Update client financial institution details |  |  |

Figure 2: SBR interactions FIA details list and update FIA details process

* + 1. Client detail

|  |  |  |
| --- | --- | --- |
| * + Get Client detail
 | Client, Intermediary or Tax/BAS AgentGet Client Details (CUDTL.get)Review client detailsAdd/Update Client Details (CUDTL.submit)Update client detailsValidate Client Details (CUDTL.validate) Validate client detail update | SBR service interaction |
|  |  |
| Update Client details |  |  |

Figure 3: SBR interactions CUDTL details list and update CUDTL details process

* + 1. Client Associates

|  |  |  |
| --- | --- | --- |
| * + List Associates
 | Client, Intermediary or Tax/BAS Agent | SBR service interaction |
| List Client Associates (CUASSOC.list)View client associates |  |

Figure 4: SBR interaction view associates process

* 1. Generic Criteria

In ATO systems, client demographic details are stored in a hierarchical order, with details at each level independent of each other. The order of the levels is:

C – Client Level - details stored at this level will apply across the whole of the client record. If there are no account level details, details will default to the client level.

A – Account Level - details updated at this level will apply to the specific account in the client record the update was made. Each account may have its own details stored in ATO systems. Where details are held at the account level, they take priority over details held at a client level.

R – Role Level - details updated at this level will apply to the specific role in the client record the update was made. Each role may have its own details stored in ATO systems.

**Viewing current and historical information**

The cuaddr.0003.2016.list, cufi.0003.2016.list and cuassoc.0001.2017.list interactions provide a view with two options:

* Current details only
* Current and historical details.

The need to view historical information may be limited; for example a client may want to reconcile the delivery address of previous correspondence to confirm where it was sent.

* 1. Client update Address (cuaddr.0003.2016.list, cuaddr.0003.2016.validate, cuaddr.0003.2016.submit)

**Note:** *The client update address list service will also return the authorised contacts view.*

Refer to section 2.5 CLIENT AUTHORISED CONTACT (cuauthdcntct.0001.2017.validate, cuauthdcntct.0001.2017.submit)

The client update address service allows a tax practitioner, business or business intermediary to view and maintain addresses in the ATO client register.

Any update to an address at an account level will only update the address for the specified account. For example, to update the address for activity statement purposes the Integrated Client account would need to be selected, this would not change the address listed on the Income Tax account.

There is, however, a current exception to this generic rule. When the Integrated Client Account is an ABR Integrated Client Account, updates made to the addresses for that ABR Integrated Client Account will be replicated in the client level addresses for those clients. In the same way, updates made to Client level addresses will be reflected in the ABR Client Account address.  Note – all other changes to ABR information should be made via the Australian Business Register.

The CLNTACC (clntacc.0001 2017) service is required to allow the user to identify which Integrated Client Account is the ABR Integrated Client Account that is related to the Australian Business Register.

The following address details are available for the CUADDR service:

* Residential address (client level) - Individual only
* Postal address
* Business address
* Email address
* Electronic Service Address alias (ESA alias) SMSF only
	+ The service will only accept valid ESAs. As new providers are registered, they will be updated in the SMSF alias lookup table at: [Validation Services](http://softwaredevelopers.ato.gov.au/supervalidationservices)
* Electronic Service Delivery Address (ESDA) APRA funds
* Internet address (URL)
* Business hours phone number
* After hours phone number
* Mobile
* Fax.

To identify if the address details are held at the client or account level, refer to [Appendix A: Client Account Detail Permissions](#AppendixA)

Tax practitioners can update an incorrect address on a client record. It is recommended that the tax practitioner is provided with the option to advise the ATO whether the address is known to be incorrect or correct for each update.

| **Action** | **Existing address on ATO record** | **Indicator mandatory** | **Error received if indicator not selected** |
| --- | --- | --- | --- |

|  |  |  |  |
| --- | --- | --- | --- |
| Add address | No | No | No |
| Update address | Yes | Yes | Yes |

**Table 2: Mandatory incorrect address indicator**

If practitioners are unable to provide an updated address, the service will allow them to add an incorrect address indicator without changing the existing address. This reflects the incorrect address. If a client level address is to be replaced, do not end date it; add a new address.

The practice address a tax practitioner has registered with the Tax Practitioner Board (TPB) on the Intermediary Account cannot be maintained via this service.

* 1. Client authorised contact (cuauthdcntct.0001.2017.validate, cuauthdcntct.0001.2017.submit)

**Note:** The view for authorised contacts is not included in this service; the view is included in the client address list interaction (cuaddr.0003.2016.list).

The client authorised contact service will provide the ability to maintain authorised contact details.

Being listed as an authorised contact:

* allows the specified individual to interact with the ATO via telephone or written correspondence on behalf of the entity
* does not provide the ability to interact with the ATO electronically.
	1. Client Update Financial Institution Account Details (cufi.0003.2016.list, cufi.0003.2016.validate, cufi.0003.2016.submit)

The client update financial institution account details service will provide the ability to view and maintain FIA details. When a user is maintaining FIA details, an informational message should be provided to advise that the account must be:

* held by one of the following;
* the entity, either solely or jointly
* the entity’s registered Tax/BAS Agent
* a legal practitioner or executor for the entity
* held with an Australian Financial Institution.

Activity statement refunds are issued via electronic funds transfer. It is possible to end date the activity statement role (ICA) financial institution account details on the client’s record; however this will prevent refunds processing by EFT.

All financial institution account details are stored at the account level with the exception of Income Tax details for Trust entities (including Deceased Estates) and Foreign Investment Review Board (FIRB) accounts. The financial institution details for Income Tax accounts for Trust entities are stored at the Client level. For the FIRB, FIA details are usually stored at the role level. However where a role has not yet been created, these details will be stored at the account level. The ATO recommends that the agent is provided with guidance about why these details differ to other account types for different entities. For example, these details could be shown against the Income tax account level via a user interface.

* 1. Client details (cudtl.0003.2016.get, cudtl.0003.2017.validate, cudtl.0003.2017.submit)

The client details service will provide the ability to view a range of client details. There is also the ability to update a small number of specific details such as the deceased indicator and date of death. In this service the details are viewed and updated at the client level only.

* 1. Client associates (cuassoc.0001.2017.list)

The client associates service provides a view of the individuals or organisations that are associated with a particular entity. It will provide the ability to view a range of client relationships at the client level, where the ATO has been informed of the relationship and the associated entity has a valid record with the ATO (for example ABN and/or TFN).

In ATO systems associates are stored as a link between two parties. The link information shows the type of relationship, and the duration (start and end dates) of the relationship between clients. It includes formal relationships (such as between a company and its Directors) and administrative relationships (such as between the Group head and members of a tax related Grouping such as IT Consolidation & GST Grouping).

1. Access

Refer to 3.0 Authorisation in the Common Business Implementation and Taxpayer Declaration Guide for information.

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

Registered Tax Agents and BAS agents have authority to access specific accounts on their client’s record. The client level is considered to be stored at the Income Tax Account. When a tax agent has authority for Income Tax purposes this will give the agent access to all accounts. Registered BAS agents only have authority on the Integrated Client Account (ICA) and GST Joint Venture account.

* 1. Initiating Parties

ATO systems will check that the initiating party is allowed to use the interaction that is received through the SBR channel. The initiating party is subject to restrictions on the clients account based on their Access Manager permissions. See [Appendix A: Client Account Detail Permissions](#AppendixA)

* 1. Permissions

The table below references the SBR interactions to the relevant permission in Access Manager:

| **Interaction** | **Initiating Party** | **Client Type** | **Access Manager Permission** | **Permission UI label** |
| --- | --- | --- | --- | --- |
| cuaddr.0003.list | Business  | Individuals in businessNon-Individuals | Registration.View  | Registration Details View |
| Business Intermediary |
| Tax Agent | Non-IndividualsIndividuals | Client.Registration.View | Registration Details View |
| BAS agent |
| cuaddr.0003.validatecuaddr.0003.submit | Business  | Individuals in businessNon-Individuals | Registration.Change | Registration Details Add/Update |
| Business Intermediary |
| Tax Agent | Non-IndividualsIndividuals | Client.Registration.Change | Registration Details Add/Update |
| BAS agent |
| cuauthdcntct.0001.validatecuauthdcntct.0001.submit | Business  | Individuals in businessNon-Individuals | Registration.Change | Registration Details Add/Update |
| Business Intermediary |
| Tax Agent | Non-IndividualsIndividuals | Client.Registration.Change | Registration Details Add/Update |
| BAS agent |
| cufi.0003.validatecufi.0003.submit | Business  | Individuals in businessNon-Individuals | Registration.Change | Registration Details Add/Update |
| Business Intermediary |
| Tax Agent | Non-IndividualsIndividuals | Client.Registration.Change | Registration Details Add/Update |
| BAS Agent |
| cufi.0003.list | Business  | Individuals in businessNon-Individuals | Registration.ViewClient.Registration.View, ClientDirectory.View | Financial institution details Add/Update  |
| Business Intermediary |
| Tax Agent | Non-IndividualsIndividuals | Registration.ViewClient.Registration.View, ClientDirectory.View | Financial institution details Add/Update  |
| BAS Agent |
| cudtl.0003.get | Business | Individuals in businessNon-Individuals | Account.View | Account Details View |
| Business Intermediary |
| Tax Agent | Non-IndividualsIndividuals | Client.Account.View | Account Details View |
| BAS Agent |
| cudtl.0003.submit | Business  | Individuals in businessNon-Individuals | Registration.Change | Registration Details Add/Update |
| Business Intermediary |
| Tax Agent | Non-IndividualsIndividuals | Client.Registration.Change | Registration Details Add/Update |
| BAS Agent |
| cuassoc.0001.list | Business  | Individuals in businessNon-Individuals | Registration.View  | Registration Details View |
| Business Intermediary |
| Tax Agent | Non-IndividualsIndividuals | Client.Directory.View | Registration Details View |
| BAS Agent |

Table 3: Access Manager Permissions

1. Constraints and Known Issues

These interactions have the following unique constraints:

|  |  |  |
| --- | --- | --- |
| **#** | **Service Name** | **Constraint** |
|  | CUDTL.0003 | Name and date of birth (DOB) updates are not permitted as these require verification of identity. |
|  | CUDTL.0003 | Superannuation entity types are unable to change their current residency status using this service. In the case where a request is made to change a Super entity’s residency status from true to false an error will be received. Any requests to update a Super entity’s residency to false will receive an error message. However a request to update the residency status from true to true will not return an error message. This is because there is no change and no updates will be performed.  |
|  | CUFI.0003 | FIA details on the agent Intermediary Account are maintained as part an EFT Reconciliation Report and are unable to be maintained using this service.  |
|  | CUAUTHDCNTCT.0001 | An ABR contact is unable to be maintained using this service. |
|  | CUAUTHDCNTCT.0001 | There cannot be 2 authorised contacts with the same name at the same level, For example, If there are 2 separate contacts with the name Charles Smith for the Fringe Benefits account, the names will need to be recorded to clearly identify two separate parties. For example:* Charles Smith
* Charlie Smith

OR* Charles David Smith
* Charles Edward Smith
 |
|  | CUADDR.0003 | A residential address can be maintained but cannot be deleted. At least 1 residential address is required at all times.  |
|  | CUADDR.0003 | The practice address of a tax professional cannot be maintained through this service. This address is registered with and can only be maintained through the Tax Practitioner Board (TPB). |

Table 4: Service constraints

1. Taxpayer Declarations

Refer to 6.0 Taxpayer Declarations in the Common Business Implementation and Taxpayer Declaration Guide for information.

Each time an intermediary lodges an approved form on behalf of a taxpayer the law requires the intermediary to have first received a signed written declaration from that taxpayer.

Developers of SBR-enabled software products may elect to provide a printable version of the taxpayer declaration within their products to assist intermediaries.

A taxpayer declaration must be obtained by the intermediary for all lodgment obligations performed on behalf of a taxpayer.



# APPENDIX A: Client Account Detail Permissions

The below table provides an awareness of available intermediary type permissions however, the ability to view or update will still be reliant on authorisations set by clients (through RAM and Access manager).

| **Client Account Detail** | **Account level** | **Tax Agent** | **BAS agent** | **Business** | **Business Intermediary** | **Historical Details** |
| --- | --- | --- | --- | --- | --- | --- |
| **View** | **Update** | **View** | **Update** | **View** | **Update** | **View** | **Update** |
| Individuals Residential address | Client |  |  |  |  |  |  |  |  |  |
| Postal | Client |  |  |  |  |  |  |  |  |  |
|   | Income Tax |  |  |  |  |  |  |  |  |  |
|   | ICA |  |  |  |  |  |  |  |  |  |
|   | Fringe Benefits |  |  |  |  |  |  |  |  |  |
|   | GST Joint Venture |  |  |  |  |  |  |  |  |  |
|   | Excise (Duty) |  |  |  |  |  |  |  |  |  |
|   | Excise (Grants with GIC) |  |  |  |  |  |  |  |  |  |
|   | Excise Equivalent Goods |  |  |  |  |  |  |  |  |  |
|   | Petroleum Resource Rent Tax |  |  |  |  |  |  |  |  |  |
|   | Mineral Resource Rent Tax |  |  |  |  |  |  |  |  |  |
|   | Superannuation Guarantee Employer |  |  |  |  |  |  |  |  |  |
|   | Superannuation (SMSF and Individual only) |  |  |  |  |  |  |  |  |  |
|   | Intermediaries account |  |  |  |  |  |  |  |  |  |
| Business Address | Client |  |  |  |  |  |  |  |  |  |
|   | Income Tax |  |  |  |  |  |  |  |  |  |
|   | ICA |  |  |  |  |  |  |  |  |  |
|   | Fringe Benefits |  |  |  |  |  |  |  |  |  |
|   | GST Joint Venture |  |  |  |  |  |  |  |  |  |
|   | Excise (Duty) |  |  |  |  |  |  |  |  |  |
|   | Excise (Grants with GIC) |  |  |  |  |  |  |  |  |  |
|   | Excise Equivalent Goods |  |  |  |  |  |  |  |  |  |
|   | Petroleum Resource Rent Tax |  |  |  |  |  |  |  |  |  |
|   | Mineral Resource Rent Tax |  |  |  |  |  |  |  |  |  |
|   | Superannuation Guarantee Employer |  |  |  |  |  |  |  |  |  |
|   | Superannuation (SMSF and Individual only) |  |  |  |  |  |  |  |  |  |
|   | Intermediaries account |  |  |  |  |  |  |  |  |  |
| myGov Address | Client |  |  |  |  |  |  |  |  |  |
| Electronic Service Address (ESA) SMSF | Superannuation |  |  |  |  |  |  |  |  |  |
| Electronic Service Address (ESDA) APRA | USI |  |  |  |  |  |  |  |  |  |
| Internet Address (url) | Client |  |  |  |  |  |  |  |  |  |
| Business Hours | Client |  |  |  |  |  |  |  |  |  |
| Phone Number | Income Tax |  |  |  |  |  |  |  |  |  |
|   | ICA |  |  |  |  |  |  |  |  |  |
|   | Fringe Benefits |  |  |  |  |  |  |  |  |  |
|   | GST Joint Venture |  |  |  |  |  |  |  |  |  |
|   | Excise (Duty) |  |  |  |  |  |  |  |  |  |
|   | Excise (Grants with GIC) |  |  |  |  |  |  |  |  |  |
|   | Excise Equivalent Goods |  |  |  |  |  |  |  |  |  |
|   | Petroleum Resource Rent Tax |  |  |  |  |  |  |  |  |  |
|   | Mineral Resource Rent Tax |  |  |  |  |  |  |  |  |  |
|   | Superannuation Guarantee Employer |  |  |  |  |  |  |  |  |  |
|   | Superannuation (SMSF and Individual only) |  |  |  |  |  |  |  |  |  |
|   | Intermediaries account |  |  |  |  |  |  |  |  |  |
| After Hours | Client |  |  |  |  |  |  |  |  |  |
| Phone Number | Income Tax |  |  |  |  |  |  |  |  |  |
|   | ICA |  |  |  |  |  |  |  |  |  |
|   | Fringe Benefits |  |  |  |  |  |  |  |  |  |
|   | GST Joint Venture |  |  |  |  |  |  |  |  |  |
|   | Excise (Duty) |  |  |  |  |  |  |  |  |  |
|   | Excise (Grants with GIC) |  |  |  |  |  |  |  |  |  |
|   | Excise Equivalent Goods |  |  |  |  |  |  |  |  |  |
|   | Petroleum Resource Rent Tax |  |  |  |  |  |  |  |  |  |
|   | Mineral Resource Rent Tax |  |  |  |  |  |  |  |  |  |
|   | Superannuation Guarantee Employer |  |  |  |  |  |  |  |  |  |
|   | Superannuation (SMSF and Individual only) |  |  |  |  |  |  |  |  |  |
|   | Intermediaries account |  |  |  |  |  |  |  |  |  |
| Mobile | Client |  |  |  |  |  |  |  |  |  |
|   | Income Tax |  |  |  |  |  |  |  |  |  |
|   | ICA |  |  |  |  |  |  |  |  |  |
|   | Fringe Benefits |  |  |  |  |  |  |  |  |  |
|   | GST Joint Venture |  |  |  |  |  |  |  |  |  |
|   | Excise (Duty) |  |  |  |  |  |  |  |  |  |
|   | Excise (Grants with GIC) |  |  |  |  |  |  |  |  |  |
|   | Excise Equivalent Goods |  |  |  |  |  |  |  |  |  |
|   | Petroleum Resource Rent Tax |  |  |  |  |  |  |  |  |  |
|   | Mineral Resource Rent Tax |  |  |  |  |  |  |  |  |  |
|   | Superannuation Guarantee Employer |  |  |  |  |  |  |  |  |  |
|   | Superannuation (SMSF and Individual only) |  |  |  |  |  |  |  |  |  |
|   | Intermediaries account |  |  |  |  |  |  |  |  |  |
| Fax | Client |  |  |  |  |  |  |  |  |  |
|   | Income Tax |  |  |  |  |  |  |  |  |  |
|   | ICA |  |  |  |  |  |  |  |  |  |
|   | Fringe Benefits |  |  |  |  |  |  |  |  |  |
|   | GST Joint Venture |  |  |  |  |  |  |  |  |  |
|   | Excise (Duty) |  |  |  |  |  |  |  |  |  |
|   | Excise (Grants with GIC) |  |  |  |  |  |  |  |  |  |
|   | Excise Equivalent Goods |  |  |  |  |  |  |  |  |  |
|   | Petroleum Resource Rent Tax |  |  |  |  |  |  |  |  |  |
|   | Mineral Resource Rent Tax |  |  |  |  |  |  |  |  |  |
|   | Superannuation Guarantee Employer |  |  |  |  |  |  |  |  |  |
|   | Superannuation (SMSF and Individual only) |  |  |  |  |  |  |  |  |  |
|   | Intermediaries account |  |  |  |  |  |  |  |  |  |
| Email Address | Client |  |  |  |  |  |  |  |  |  |
|   | Income Tax |  |  |  |  |  |  |  |  |  |
|   | ICA |  |  |  |  |  |  |  |  |  |
|   | Fringe Benefits |  |  |  |  |  |  |  |  |  |
|   | GST Joint Venture |  |  |  |  |  |  |  |  |  |
|   | Excise (Duty) |  |  |  |  |  |  |  |  |  |
|   | Excise (Grants with GIC) |  |  |  |  |  |  |  |  |  |
|   | Excise Equivalent Goods |  |  |  |  |  |  |  |  |  |
|   | Petroleum Resource Rent Tax |  |  |  |  |  |  |  |  |  |
|   | Mineral Resource Rent Tax |  |  |  |  |  |  |  |  |  |
|   | Superannuation Guarantee Employer |  |  |  |  |  |  |  |  |  |
|   | Superannuation (SMSF and Individual only) |  |  |  |  |  |  |  |  |  |
|   | Intermediaries account |  |  |  |  |  |  |  |  |  |
| Authorised Contacts | Client |  |  |  |  |  |  |  |  |  |
|   | Income Tax |  |  |  |  |  |  |  |  |  |
|   | ICA |  |  |  |  |  |  |  |  |  |
|   | Fringe Benefits |  |  |  |  |  |  |  |  |  |
|   | GST Joint Venture |  |  |  |  |  |  |  |  |  |
|   | Excise (Duty) |  |  |  |  |  |  |  |  |  |
|   | Excise (Grants with GIC) |  |  |  |  |  |  |  |  |  |
|   | Excise Equivalent Goods |  |  |  |  |  |  |  |  |  |
|   | Superannuation Guarantee Employer |  |  |  |  |  |  |  |  |  |
|   | Superannuation (SMSF, Individual and APRA) |  |  |  |  |  |  |  |  |  |
|   | USI |  |  |  |  |  |  |  |  |  |
|   | Intermediaries account |  |  |  |  |  |  |  |  |  |
| Financial Institution Account | Income Tax |  |  |  |  |  |  |  |  |  |
|   | ICA |  |  |  |  |  |  |  |  |  |
|   | Fringe Benefits |  |  |  |  |  |  |  |  |  |
|   | GST Joint Venture |  |  |  |  |  |  |  |  |  |
|   | Excise (Duty) |  |  |  |  |  |  |  |  |  |
|   | Excise (Grants with GIC) |  |  |  |  |  |  |  |  |  |
|   | Excise Equivalent Goods |  |  |  |  |  |  |  |  |  |
|   | Superannuation Guarantee Employer |  |  |  |  |  |  |  |  |  |
|   | Superannuation (SMSF and Individual only) |  |  |  |  |  |  |  |  |  |
|   | USI |  |  |  |  |  |  |  |  |  |
|   | Intermediaries account |  |  |  |  |  |  |  |  |  |
| Legal Name | Client |  |  |  |  |  |  |  |  |  |
| Date of birth (individuals) | Client |  |  |  |  |  |  |  |  |  |
| Residency  | Client |  |  |  |  |  |  |  |  |  |
| Business name | Client |  |  |  |  |  |  |  |  |  |
| TFN | Client |  |  |  |  |  |  |  |  |  |
| ARN | Client |  |  |  |  |  |  |  |  |  |
| ABN | Client |  |  |  |  |  |  |  |  |  |
| Deceased indicator (individuals) | Client |  |  |  |  |  |  |  |  |  |
| Date of death (individuals) | Client |  |  |  |  |  |  |  |  |  |
| Date departed Australia (individuals) | Client |  |  |  |  |  |  |  |  |  |
| Client type | Client |  |  |  |  |  |  |  |  |  |
| Non-profit organisation | Client |  |  |  |  |  |  |  |  |  |
| Primary Producer (individuals) | Client |  |  |  |  |  |  |  |  |  |
| Primary production average event (individuals) | Client |  |  |  |  |  |  |  |  |  |
| Primary production event reason (individuals) | Client |  |  |  |  |  |  |  |  |  |
| Date even recorded (individuals) | Client |  |  |  |  |  |  |  |  |  |
| Sportsperson, performing artists, authors, inventors (individuals) | Client |  |  |  |  |  |  |  |  |  |
| Start year of special professional averaging (individuals) | Client |  |  |  |  |  |  |  |  |  |
| Untaxed cap amount applied (individuals) | Client |  |  |  |  |  |  |  |  |  |
| Low rate cap amount applied (individuals) | Client |  |  |  |  |  |  |  |  |  |
| Complying Superfund | Client |  |  |  |  |  |  |  |  |  |
| Structure of Superfund | Client |  |  |  |  |  |  |  |  |  |
| SMSF compliance status | Client |  |  |  |  |  |  |  |  |  |
| Superfund wound up date | Client |  |  |  |  |  |  |  |  |  |
| Eligible for Super TFN Integrity Check Service | Client |  |  |  |  |  |  |  |  |  |
| Sub entity type  | Client |  |  |  |  |  |  |  |  |  |
| Sub entity type start date | Client |  |  |  |  |  |  |  |  |  |
| Sub entity type end date | Client |  |  |  |  |  |  |  |  |  |
| Early TOFA entity | Client |  |  |  |  |  |  |  |  |  |
| Mandatory TOFA entity | Client |  |  |  |  |  |  |  |  |  |
| Current PAYGI net TOFA entity indicator | Client |  |  |  |  |  |  |  |  |  |
| Multiple location indicator | Client |  |  |  |  |  |  |  |  |  |
| Government owned/controlled | Client |  |  |  |  |  |  |  |  |  |
| View Associates | Client |  |  |  |  |  |  |  |  |  |

Table 5: Client account permissions