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| Standard Business Reporting  Australian Taxation Office –  Lodgment List (ldglst.0002.2016)  Business Implementation Guide  Date: 20 December 2018  Final | |
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1. Introduction
   1. Purpose

The purpose of this document is to provide information that will assist software developers in understanding the business context surrounding the Lodgment List Service with the Australian Taxation Office (ATO) through the Standard Business Reporting (SBR) ebMS3 platform with a message format of JSON. The document outlines the reporting parties that can use the service and explains any constraints and known issues.

The service allows the user to view the lodgment status of the Fringe Benefits Tax Return, Income Tax Return and Activity Statements. The service will allow the user to view the current outcome of the lodgment and, where applicable, a reason code for the lodgment status.

* 1. Audience

The audience for this document is any organisation that will be building any ATO SBR services into their products. Typically this will be software application developers and business analysts.

* 1. Document Context

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

* Web service/platform information
* Common business implementation guide
* ATO SBR Service Registry
* Test information for example Conformance suites
* Message Structure Tables
* Validation rules.

See the ATO SBR Logical Artefact Map for the relationship of this document with others in the suite.

* 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), the Common business implementation guide glossary and [ATO glossary](https://www.ato.gov.au/Definitions/?anchor=top).

| **Term** | **Definition** |
| --- | --- |
| Activity Statement | AS – A form submitted to the ATO to report taxation obligations. These include PAYGW, GST, FBT etcetera. |
| Digital Service Provider | A provider of software or software services for end user consumption. |
| Fringe Benefit Return | A form submitted to the ATO to report a Fringe Benefit liability. |
| Tax Practitioner | Tax agent or a BAS agent. |

1. What is the lodgment list service?

The Lodgment List allows tax practitioners, business and businesses intermediaries using SBR-enabled software to view a list of expected and received lodgments.

The service will allow the ability to return a list for the following lodgment types:

* Activity statement
* Individual Income Tax Return
* Company Tax Return
* Fringe Benefits Tax Return
* Trust tax return
* Partnership Tax Return
* Fund Income Tax Return
* Self-Managed Superfund Return
* Generic Company Tax Return
* Generic Fund Income Tax Return
* Generic Partnership Tax Return
* Generic Trust Tax Return
* Generic Individual Income Tax Return
* Generic FBT Return.

Generic forms are used internally for prior year returns that do not have a specific form definition. Generally, the form is only used for the 2003 year and prior years; however the specific year differs depending on the form type. When information from the lodgment list service is displayed, if, for example a form has processed as a Generic Company Tax Return as opposed to a Company Tax return the only difference in the response will be the form category itself.

The service offers the ability to refine the list returned dependent on the level of information entered into the search criteria. For example, the user can limit the lodgments returned to lodgments for a specific account type by providing an account identifier or account sequence number or to the particular form type by providing the form category.

To support this service, a digital service provider may choose to orchestrate the **Client Account** Service with the lodgment list service. The Client Account Service can be used to source the Account Identifier or Account Sequence Number. (CLNTACC and CLNTACCSUM).

The Account Sequence Number can alternatively be sourced from ATO communications such as Statement of Account, Business Activity statement or Notice of Assessment.

The ldglst.0002.2016.list version of the service has been updated to allow for the inclusion of the Account Sequence Number (LDGLST8) both as an optional field both in the request and as a field returned into the response.

* 1. InteractionS

The Lodgment List process could consist of the following interactions:

| **Interaction** | **Short Description** | **Single** | **Batch** | **Optional** |
| --- | --- | --- | --- | --- |
| clntaccsum.list clntacc.list | The Tax/BAS agent or business/business intermediary can review the Client’s Account to obtain the Account Identifier or Account Sequence Number.  The [CLNTACC8] Account Identifier and [CLNTACC9] Account Sequence Number returned in clntaccsum or clntacc response can be provided in the lodgment list request to retrieve details for the relevant account.  See the Client Account Business Implementation Guide for further information. | Y | Y | Y |
| **ldglst.0002.2016.list** | View a list of expected and received lodgments for Activity Statements, Income Tax, FBT returns. | Y | Y | N |

Table 1: Interactions available Lodgment List process

* 1. Service Orchestration

|  |  |  |
| --- | --- | --- |
| Retrieve account details | Client, Intermediary or Tax/BAS Agent | SBR service interaction |
| Client Account Services  (clntacc.list or clntaccsum.list)  Retrieve my/my clients account details including Account ID and Sequence Number   Retrieve my/my clients list of expected and received lodgments  Lodgment list service (ldglst.list) |  |
| Retrieve list of lodgments |  |  |

Figure 1: SBR interactions and Lodgment and Account Lists process

1. Authorisation
   1. Intermediary Relationship

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

Note: If the relationship does not exist, the Client Update Relationship service 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.

## Access **Manager**

AUSkey, which provides authentication of identity in combination with Access Manager, is used to manage access and permissions for SBR web services. The initiating parties authorised to use each service and the access manager permissions required for a business or intermediary are shown below.

For further information on AUSkey, see the [Australian Business Register website](https://abr.gov.au/AUSkey/). For more information on Access Manager, see the [ATO website](https://www.ato.gov.au/General/Online-services/In-detail/Using-Access-Manager/).

* 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.

The table below displays the interactions available to each initiating party via SBR for the Lodgment List.

| **Service** | **Interaction** | **Activity** | **Tax agent** | **BAS agent** | **Business** | **Business Intermediary** |
| --- | --- | --- | --- | --- | --- | --- |
| Lodgment List | ldglst.list | Retrieve a list of expected and received lodgments. | ✓ | ✓ | ✓ | ✓ |

Table 3 : Parties able to use Lodgment List service

* 1. Permissions

A user must be assigned the appropriate authorisation permissions to use the Lodgment List service. The table above references the SBR service to the relevant permission in Access Manager.

| **Service** | **Initiating Party** | **Client Type** | **Access Manager Permission** | **Permission UI label** |
| --- | --- | --- | --- | --- |
| ldglst.list | Business | Individuals in business/  Non-individuals | Lodgment Calendar.View | N/A – every business gets this permission by default |
| Business Intermediary |
| Tax Agent | Non-Individuals/ Individuals | Client.LodgmentCalendar.View | Reports- view |
| BAS Agent |

Table 4 : Access Manager Permissions

1. Constraints and Known Issues

These interactions have the following unique constraints:

## Constraints When Using These Services

|  |  |
| --- | --- |
| **#** | **Constraint** |
|  | The service currently does not return information regarding the Excise Return; this will be updated in future versions of the service. |
|  | Lodgment Types returned will depend upon the user type. Some lodgments may not be returned to all user types. For example, BAS agents will not receive information relating to Income Tax Returns. |

Table 5 : Service constraints

4.2 Known issues

Not applicable.

# Guidance

Additional guidance is currently not required for this service; please provide any feedback via [SBRServiceDesk@sbr.gov.au](mailto:SBRServiceDesk@sbr.gov.au).