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| Standard Business Reporting  Australian Taxation Office –  Consolidated Groups Losses Schedule (cgls.0004)  Release Notes  Program name: Standard Business Reporting  Date: 17 April 2014  Production Release - suitable for use | | | |
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| 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 | | |
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VERSION CONTROL

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| --- | --- | --- |
| Version | Release date | Description of changes |
| 0.1 | 12/12/2013 | Draft for consultation  Initial release |
|
| 1.0 | 30/01/2014 | Production Release - suitable for use  Changes in this version:  Included Section 2.3 – Known Issues Pending outcome of the repeal of the loss carry back tax offset.  Updated Section 3.1 – Added Elements:  Updated ‘Full XBRL Path’ from “rvctc3.02.14 to “rvctc3.02.15” for the following alias: CGLS105, CGLS106, CGLS107, CGLS108, CGLS109, CGLS110, CGLS111, CGLS112, CGLS113, CGLS114 |
|
|
| 1.1 | 17/04/2014 | Production Release - suitable for use  Changes in this version:  Section 1.2 – Updated the version of the Consolidated Group Losses Schedule 2014 Message Implementation Guide.  No other changes from the previous version. |

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| --- | --- |
| ENDORSEMENT  APPROVAL | |
|  | Chief Solutions Architect  Standard Business Reporting |
| Grahame Dunnicliff | Project Manager  Strategic Web Services  Australian Taxation Office |

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1. Introduction
   1. Purpose

The purpose of this document is to advise software developers of implementation details and changes to the Standard Business Reporting (SBR) Consolidated Groups Losses Schedule (CGLS) web service for , provided by the Australian Taxation Office (ATO).

* 1. Audience and Scope

This document contains a summary of changes to the cgls.0004 web service for . It is provided as a supplement to the *Consolidated Groups Losses Schedule 2014 Message Implementation Guide Version 1.1*.

* 1. References

|  |  |  |
| --- | --- | --- |
| **Ref** | **Document Link** | **Document description** |
| 1 | The SBR Message Implementation Guide (MIG) for Consolidated Groups Losses Schedule (cgls.0004) document can be downloaded at  <http://www.sbr.gov.au/software-developers/developer-tools/ato/income-tax-return-schedules> | Contains the necessary business and technical information to support software developers in the implementation of the Tax Office’s SBR Consolidated Groups Losses Schedule reporting service. |
|

* 1. Purpose of Release

This new release of the web service implements regulatory and ATO business changes for the tax time cycle.

* 1. Summary of impacts on software developers

There are changes to the message structure for for .

Software developers who have already certified their software products for will be required to re-certify their products for .

New schematron and conformance suite for have been created incorporating the changes to the taxonomy, validation rules and error response messages described in this release note.

1. Notes on This Release
   1. Tax Time Change Overview (Business Cases)

The following tax time business cases have resulted in the change of the message.

| **Business case ID** | **Description** |
| --- | --- |
| Tax Time cyclical changes | Dimension version update |
| BC2014-001 | Removal of Foreign losses |
| BC2014-010 | Company Loss carry-back |
| BC2014-023 | Infrastructure Losses |

* 1. Maintenance and Enhancement Items

The following maintenance and enhancement items were also included in the change of the Consolidated Groups Losses Schedule message, validation rules and error response messages.

* SWS 1354 - Dimension version updated for:
  + ReportPartyTypeDimension
  + RelativePeriodDurationDimension.
* SWS 1344 - Document update:
  + Change "OCCURANCE" to "OCCURRENCE"
  1. Known Issues

As part of its 2013 election commitments, the government announced it would repeal the loss carry back tax offset. These measures were introduced in a Bill to Parliament on 13 November 2013. This Bill has not yet been passed.

If the Bill is passed, the loss carry back tax offset will not be entitled to be claimed for assessments from 2013-14 income year and later income years.

1. Message structure changes

There are changes to the message structure for cgls.0004 for the release.

* 1. Added Elements

| **Alias** | **Full XBRL Path** | **Reason** |
| --- | --- | --- |
| CGLS104 | CGLS:RP:rvctc3.02.14:Tax.Losses.Uplift.Amount | BC2014-023 - Infrastructure Losses |
| CGLS105 | CGLS:RP.GRP:rvctc3.02.15:Tax.Losses.Deducted.Amount | BC2014-010 - Company Loss Carry-back |
| CGLS106 | CGLS:RP.TRFD:rvctc3.02.15:Tax.Losses.Deducted.Amount |
| CGLS107 | CGLS:RP.TOT:rvctc3.02.15:Tax.Losses.Deducted.Amount |
| CGLS108 | CGLS:TRFR:rvctc3.02.15:Tax.Losses.TransferredDeducted.Fraction |
| CGLS109 | CGLS:TRFR:rvctc3.02.15:Tax.Losses.TransferredDeducted.Amount |
| CGLS110 | CGLS:RP.GRP:rvctc3.02.15:Capital.Losses.AppliedNet.Amount |
| CGLS111 | CGLS:RP.TRFD:rvctc3.02.15:Capital.Losses.AppliedNet.Amount |
| CGLS112 | CGLS:RP.TOT:rvctc3.02.15:Capital.Losses.AppliedNet.Amount |
| CGLS113 | CGLS:TRFR:rvctc3.02.15:Capital.Losses.TransferredApplied.Fraction |
| CGLS114 | CGLS:TRFR:rvctc3.02.15:Capital.Losses.TransferredApplied.Amount |
| CGLS115 | CGLS:RP:rvctc3.02.00:Tax.Losses.DeductedContinuityOfMajorityOwnershipTestFailedButSameBusinessTestPassed.Amount |
| CGLS116 | CGLS:RP:rvctc3.02.02:Capital.Losses.DeductedContinuityOfMajorityOwnershipTestFailedButSameBusinessTestPassed.Amount |
| CGLS117 | CGLS:RP:rvctc3.02.00:Tax.Losses.CarriedForward.SameBusinessTestPassed.Amount |
| CGLS118 | CGLS:RP: rvctc3.02.15:Capital.Losses.CarriedForward.SameBusinessTestPassedNet.Amount |

* 1. Removed Elements

| **Alias** | **Full XBRL Path** | **Reason** |
| --- | --- | --- |
| CGLS11 | CGLS:RP.GRP:rvctc3.02.00:Tax.Losses.Utilised.Amount | BC2014-010 - Company Loss Carry-back |
| CGLS12 | CGLS:RP.TRFD:rvctc3.02.00:Tax.Losses.Utilised.Amount | BC2014-010 - Company Loss Carry-back |
| CGLS13 | CGLS:RP.TOT:rvctc3.02.00:Tax.Losses.Utilised.Amount |
| CGLS15 | CGLS:TRFR:rvctc3.02.02:Tax.Losses.TransferredUtilised.Fraction |
| CGLS16 | CGLS:TRFR:rvctc3.02.00Tax.Losses.TransferredUtilised.Amount |
| CGLS26 | CGLS:RP.GRP:rvctc3.02.02:Capital.Losses.UtilisedNet.Amount |
| CGLS27 | CGLS:RP.TRFD:rvctc3.02.02:Capital.Losses.UtilisedNet.Amount |
| CGLS28 | CGLS:RP.TOT:rvctc3.02.02:Capital.Losses.UtilisedNet.Amount |
| CGLS30 | CGLS:TRFR:rvctc3.02.02:Capital.Losses.TransferredUtilised.Fraction |
| CGLS31 | CGLS:TRFR:rvctc3.02.02Capital.Losses.TransferredUtilised.Amount |
| CGLS44 | CGLS:RP:rvctc3.02.02:Tax.Losses.UtilisedAfterConsolidationOwnershipContinuityTestNotPassedAndSameBusinessTest.Amount |
| CGLS45 | CGLS:RP:rvctc3.02.02:Capital.Losses.UtilisedAfterConsolidationOwnershipContinuityTestNotPassedAndSameBusinessTest.Amount |
| CGLS46 | CGLS:RP:rvctc3.02.00:Tax.Losses.CarriedForward.SameBusinessTestPassedBeforeBeingUtilised.Amount |
| CGLS47 | CGLS:RP:rvctc3.02.02:Capital.Losses.CarriedForward.SameBusinessTestPassedBeforeBeingUtilised.Amount |
| CGLS79 | CGLS:RP:rvctc3.02.02:Tax.Losses.ForeignLossComponentExcludingControlledForeignCompanyDeducted.Amount |
| CGLS80 | CGLS:RP:rvctc3.02.02:Tax.Losses.CarriedForward.ForeignLossComponentExcludingControlledForeignCompanies.Amount |
| CGLS81 | CGLS:RP:rvctc3.02.02:Tax.Losses.ForeignLossComponentOfTaxLossTransferredFromJoiningEntities.Amount |

* 1. Updated Elements

There were no elements updated.

1. Changes to Validation Rules
   1. Added Validation Rules

| **Schematron ID** | **Reason for Change** |
| --- | --- |
| VR.ATO.CGLS.404206 | BC2014-023 - Infrastructure Losses |
| VR.ATO.CGLS.404200 | BC2014-010 - Company Loss Carry-back |
| VR.ATO.CGLS.404201 |
| VR.ATO.CGLS.404202 |
| VR.ATO.CGLS.404203 |
| VR.ATO.CGLS.404204 |
| VR.ATO.CGLS.404205 |
| VR.ATO.CGLS.404207 |
| VR.ATO.CGLS.404208 |
| VR.ATO.CGLS.404209 |
| VR.ATO.CGLS.404210 |
| VR.ATO.CGLS.404211 |
| VR.ATO.CGLS.404213 |
| VR.ATO.CGLS.404214 |
| VR.ATO.CGLS.404215 |
| VR.ATO.CGLS.404216 |
| VR.ATO.CGLS.404217 |
| VR.ATO.CGLS.404218 |
| VR.ATO.CGLS.404219 |
| VR.ATO.CGLS.404220 |
| VR.ATO.CGLS.404221 |
| VR.ATO.CGLS.404224 |
| VR.ATO.CGLS.404225 |
| VR.ATO.CGLS.404226 |
| VR.ATO.CGLS.404227 |
| VR.ATO.CGLS.404228 |
| VR.ATO.CGLS.404229 |
| VR.ATO.CGLS.404230 |
| VR.ATO.CGLS.404231 |
| VR.ATO.CGLS.404232 |

* 1. Removed Validation Rules

| **Schematron ID** | **Reason for Change** |
| --- | --- |
| VR.ATO.CGLS.404097 | BC2014-001 - Removal of Foreign losses |
| VR.ATO.CGLS.404098 |
| VR.ATO.CGLS.404099 |
| VR.ATO.CGLS.404001 | BC2014-010 - Company Loss Carry-back |
| VR.ATO.CGLS.404002 |
| VR.ATO.CGLS.404003 |
| VR.ATO.CGLS.404004 |
| VR.ATO.CGLS.404005 |
| VR.ATO.CGLS.404007 |
| VR.ATO.CGLS.404014 |
| VR.ATO.CGLS.404015 |
| VR.ATO.CGLS.404016 |
| VR.ATO.CGLS.404017 |
| VR.ATO.CGLS.404018 |
| VR.ATO.CGLS.404053 |
| VR.ATO.CGLS.404054 |
| VR.ATO.CGLS.404055 |
| VR.ATO.CGLS.404056 |
| VR.ATO.CGLS.404066 |
| VR.ATO.CGLS.404067 |
| VR.ATO.CGLS.404068 |
| VR.ATO.CGLS.404069 |
| VR.ATO.CGLS.404079 |
| VR.ATO.CGLS.404080 |
| VR.ATO.CGLS.404081 |
| VR.ATO.CGLS.404082 |
| VR.ATO.CGLS.404111 |
| VR.ATO.CGLS.404112 |
| VR.ATO.CGLS.404125 |
| VR.ATO.CGLS.404127 |
| VR.ATO.CGLS.404135 |
| VR.ATO.CGLS.404136 |
| VR.ATO.CGLS.404137 |
| VR.ATO.CGLS.404138 |
| VR.ATO.CGLS.404141 |
| VR.ATO.CGLS.404142 |

* 1. Updated Validation Rules (Technical Rule Specification)

| **Schematron ID** | **Previous technical rule specification** | **Current technical rule specification** | **Reason for Change** |
| --- | --- | --- | --- |
| VR.ATO.CGLS.404145 | IF  ([CGLS94] OR [CGLS86] OR [CGLS89] OR [CGLS90] OR [CGLS91] OR [CGLS92] OR [CGLS103]<>NULL)  AND ([CGLS94]+[CGLS86]+[CGLS103]+[CGLS89]+[CGLS90]+[CGLS91]+[CGLS92]>[CGLS83]+[CGLS85]+[CGLS87]+[CGLS88])  RETURN VALIDATION MESSAGE  ENDIF | IF  ([CGLS94] OR [CGLS86] OR [CGLS89] OR [CGLS90] OR [CGLS91] OR [CGLS92] OR [CGLS103] OR [CGLS104]<>NULL)  AND ([CGLS104]+[CGLS94]+[CGLS86]+[CGLS103]+[CGLS89]+[CGLS90]+[CGLS91]+[CGLS92]>[CGLS83]+[CGLS85]+[CGLS87]+[CGLS88])  RETURN VALIDATION MESSAGE  ENDIF | BC2014-023 - Infrastructure Losses |
| VR.ATO.CGLS.404146 | IF  (([CGLS83] OR [CGLS85] OR [CGLS94] OR [CGLS86] OR [CGLS87] OR [CGLS88] OR [CGLS89] OR [CGLS90] OR [CGLS91] OR [CGLS92] OR [CGLS93] OR [CGLS103])<>NULL)  AND  ([CGLS93]<> [CGLS83]+[CGLS85]-[CGLS94]-[CGLS86]+[CGLS87]-[CGLS103]+[CGLS88]-[CGLS89]-[CGLS90]-[CGLS91]-[CGLS92])  RETURN VALIDATION MESSAGE  ENDIF | IF  (([CGLS83] OR [CGLS104] OR [CGLS85] OR [CGLS94] OR [CGLS86] OR [CGLS87] OR [CGLS88] OR [CGLS89] OR [CGLS90] OR [CGLS91] OR [CGLS92] OR [CGLS93] OR [CGLS103])<>NULL) AND ([CGLS93]<> [CGLS83]+[CGLS104]+[CGLS85]-[CGLS94]-[CGLS86]+[CGLS87]-[CGLS103]+[CGLS88]-[CGLS89]-[CGLS90]-[CGLS91]-[CGLS92])  RETURN VALIDATION MESSAGE  ENDIF |
| VR.ATO.CGLS.404140 | IF  JE:entity.identifier = ANY OTHER OCCURANCE(JE:entity.identifier.TFN)  RETURN VALIDATION MESSAGE  ENDIF | IF  JE:entity.identifier = ANY OTHER OCCURRENCE(JE:entity.identifier.TFN)  RETURN VALIDATION MESSAGE  ENDIF | SWS 1344 – Document Update |
| VR.ATO.CGLS.404006 | IF [CGLS13] > 0 AND  [CGLS13] <>[CTR117]  RETURN VALIDATION MESSAGE ENDIF | IF  [CGLS107] > 0 AND  [CGLS107] <>[CTR117]  RETURN VALIDATION MESSAGE ENDIF | BC2014-010 - Company Loss Carry-back |
| VR.ATO.CGLS.404012 | IF  [CGLS46] <> NULL AND [CGLS46] > [CGLS19]  RETURN VALIDATION MESSAGE ENDIF | IF  [CGLS117] <> NULL AND [CGLS117] > [CGLS19]  RETURN VALIDATION MESSAGE ENDIF |
| VR.ATO.CGLS.404021 | IF  [CGLS47] <> NULL AND [CGLS47] > [CGLS34]  RETURN VALIDATION MESSAGE ENDIF | IF  [CGLS118] <> NULL AND [CGLS118] > [CGLS34]  RETURN VALIDATION MESSAGE ENDIF |
| VR.ATO.CGLS.404037 | IN CONTEXT(TRFR) IF [CGLS15] = NULL AND [CGLS113] = NULL  RETURN VALIDATION MESSAGE ENDIF | IN CONTEXT(TRFR) IF [CGLS108] = NULL AND [CGLS113] = NULL  RETURN VALIDATION MESSAGE ENDIF |
| VR.ATO.CGLS.404008 | IF ANY OCCURANCE OF [CGLS16] > 0 OR ANY OCCURANCE OF [CGLS31] > 0 AND [CGLS35] = NULL  RETURN VALIDATION MESSAGE ENDIF | IF ANY OCCURRENCE OF [CGLS109] > 0 OR ANY OCCURRENCE OF [CGLS114] > 0 AND [CGLS35] = NULL  RETURN VALIDATION MESSAGE ENDIF |

* 1. Updated Validation Rules (Response Message)

| **Schematron ID** | **Previous message code ID** | **Current message code ID** | **Reason for Change** |
| --- | --- | --- | --- |
| VR.ATO.CGLS.404006 | CMN.ATO.CGLS.404006 | CMN.ATO.CGLS.404212 | BC2014-010 - Company Loss Carry-back |
| VR.ATO.CGLS.404008 | CMN.ATO.CGLS.404008 | CMN.ATO.CGLS.404222 |
| VR.ATO.CGLS.404009 | CMN.ATO.CGLS.404009 | CMN.ATO.CGLS.404223 |

1. Changes to Error Response Messages

SBR response messages can be downloaded from the SBR Developer site at <http://www.sbr.gov.au/software-developers/developer-tools/ato/income-tax-return-obligations/ato-ctr>

* 1. Added Error Response Messages

| **Message code ID** | **Reason for Change** |
| --- | --- |
| CMN.ATO.CGLS.404200 | BC2014-010 - Company Loss Carry-back. |
| CMN.ATO.CGLS.404201 |
| CMN.ATO.CGLS.404207 |
| CMN.ATO.CGLS.404209 |
| CMN.ATO.CGLS.404211 |
| CMN.ATO.CGLS.404212 |
| CMN.ATO.CGLS.404213 |
| CMN.ATO.CGLS.404214 |
| CMN.ATO.CGLS.404215 |
| CMN.ATO.CGLS.404216 |
| CMN.ATO.CGLS.404217 |
| CMN.ATO.CGLS.404218 |
| CMN.ATO.CGLS.404219 |
| CMN.ATO.CGLS.404220 |
| CMN.ATO.CGLS.404221 |
| CMN.ATO.CGLS.404222 |
| CMN.ATO.CGLS.404223 |
| CMN.ATO.CGLS.404225 |
| CMN.ATO.CGLS.404227 |
| CMN.ATO.CGLS.404228 |
| CMN.ATO.CGLS.404230 |

* 1. Removed Error Response Messages

| **Message code ID** | **Reason for Change** |
| --- | --- |
| CMN.ATO.CGLS.404001 | BC2014-010 - Company Loss Carry-back |
| CMN.ATO.CGLS.404002 |
| CMN.ATO.CGLS.404003 |
| CMN.ATO.CGLS.404004 |
| CMN.ATO.CGLS.404005 |
| CMN.ATO.CGLS.404006 |
| CMN.ATO.CGLS.404008 |
| CMN.ATO.CGLS.404009 |
| CMN.ATO.CGLS.404014 |
| CMN.ATO.CGLS.404015 |
| CMN.ATO.CGLS.404016 |
| CMN.ATO.CGLS.404017 |
| CMN.ATO.CGLS.404018 |
| CMN.ATO.CGLS.404049 |
| CMN.ATO.CGLS.404050 |
| CMN.ATO.CGLS.404051 |
| CMN.ATO.CGLS.404052 |
| CMN.ATO.CGLS.404055 |
| CMN.ATO.CGLS.404056 |
| CMN.ATO.CGLS.404058 |
| CMN.ATO.CGLS.404059 |

* 1. Updated Error Response Messages

There are no updated error response messages for this release / version.