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| Standard Business Reporting  Australian Taxation Office –  Trust Tax Return for Attribution Managed Investment (TRTAMI.0002) 2018  Business Implementation Guide  Date: July 2018  Status: Final | |
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VERSION CONTROL

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| --- | --- | --- |
| **Version** | **Release date** | **Description of changes** |
| 0.1 | 04/06/2018 | Draft for consultation. Changes made for TT2018 |
| 0.2 | 20/06/2018 | SME Reviewed DRAFT for Endorsement   * 4.2 Known Issues … addition of CGT Schedules issue |
| 1.0 | 12/07/2018 | Final copy endorsed for publishing |

ENDORSEMENT

APPROVAL

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Intermediaries and Lodgment

Australian Taxation Office

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1. Introduction
   1. Purpose

The purpose of this document is to provide information to assist digital service providers in understanding the business context surrounding the Trust Tax Return - Attribution Managed Investment (TRTAMI) interactions. These interactions are performed with the Australian Taxation Office (ATO) through the Standard Business Reporting (SBR) platform.

This document defines the interactions that are available to lodge a TRTAMI, outlines those reporting parties that can use the services and explains any constraints and known issues with the use of the interaction, providing guidance with certain identified issues.

The ATO TRTAMI service refers to the interaction with the ATO for a user, depending on their role, to:

* Lodge a TRTAMI
* Lodge an amendment to a TRTAMI.
  1. Audience

The audience for this document is any organisation that will be implementing the ATO TRTAMI interactions into their products. Typically this will be digital service providers and business analysts.

* 1. Document context

The ATO TRTAMI 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
* Message information, for example ATO Message Implementation Guide, and
* Test information, for example, conformance suites.
  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).

| **Term** | **Definition** |
| --- | --- |
| AMIT | Attribution Managed Investment Trust   * as defined in s276-10 of the ITAA 1997 |

1. What are the Trust Tax Return - Attribution Managed Investment services?

The Trust Tax Return - Attribution Managed Investment (TRTAMI) is an interaction that enables an AMIT to report information to the Commissioner, including its assessable income and deductions, exempt income, non-assessable non-exempt income and tax offsets, and the Commissioner to make an assessment of the amount payable (or that there is no amount payable) by the trustee of an AMIT.

* 1. Where SBR fits into TRTAMI lodgment obligations

The TRTAMI service provides a number of functions for lodgment of the AMIT’s reporting obligations. These include the lodgment of:

* the Trust Tax Return - Attribution Managed Investment
* Amendments to the Trust Tax Return - Attribution Managed Investment.

The pre-lodge and lodge interactions are the core part of the SBR-enabled TRTAMI business process. When the trustee or intermediary has gathered all information required, they would then complete the return, validate it, and if required, correct any labels before lodgment.



Figure 1: SBR interactions and TRTAMI process

* 1. Schedules

A TRTAMI lodgment can include a schedule that contains additional information required to assess an AMIT trustee. The lodgment of the TRTAMIT ***must include at least one*** Trust attribution managed investment schedule (TRTAMIS).

Valid schedules that can be included in the TRTAMI message are:

| **Schedule** | **SBR collaboration** | **SBR Core Services** | **SBR ebMS3.0** |
| --- | --- | --- | --- |
| Attribution managed investment trust schedule | ato.trtamis.0003.2018.01.00 | Y | Y |
| Non-individual PAYG payment summary schedule | ato.pss.0002.2018.01.00 | Y | Y |
| Rental property schedule | ato.rs.0002.2018.01.00 | Y | Y |
| International dealings schedule | ato.ids.0006.2018.01.00 | Y | Y |
| Capital gains tax schedule | ato.cgts.0006.2018.01.00 | Y | Y |

Table 1: Valid schedules

For more information on the validation rules and circumstances that determine when a schedule should be used, please see the “TRTAMI message structure table and schedule structure tables”, as well as the “TRTAMI validation rules”.

* 1. Interactions

The TRTAMI lodgment process could consist of the following interactions:

| **Service** | **Interaction** | **Detail** | **Single** | **Batch** | **Optional** |
| --- | --- | --- | --- | --- | --- |
| TRTAMI | *TRTAMI.Prelodge* | Validate TRTAMI message before lodgment (2018) | Y | Y | Y |
| *TRTAMI.Lodge* | Lodge TRTAMI (2018) | Y | Y | N |

Table 2: Interactions available in the TRTAMI lodgment process

* 1. Channels

The TRTAMI interactions available in the following channels:

|  |  |  |
| --- | --- | --- |
| **Interaction** | **SBR Core Services** | **SBR ebMS3.0** |
| *TRTAMI.Prelodge* | Y | Y |
| *TRTAMI.Lodge* | Y | Y |

Table 3: Channel availability of TRTAMI interactions

1. Authorisation
   1. Intermediary Relationship

The SBR services an intermediary can use on behalf of their clients depends 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 taxpayer recorded in ATO systems.

To use the TRTAMI interaction, a business intermediary must be appointed by a business in Access Manager to use the available services on their behalf.

|  |  |
| --- | --- |
| attention_pms | The tax agent to taxpayer relationship is a fundamental precondition to interacting with SBR for TRTAMI interactions |

**Note**: If the relationship does not exist, the SBR Add Client Relationship interaction of the Client Update services can be used to establish a relationship between the intermediary and the taxpayer. See the Client Update Business Implementation Guide and Client Update Message Implementation Guide for further information.

* 1. Access Manager

AUSkey and Access Manager are used to manage access and permissions for SBR online services. ATO systems will check that the initiating party is allowed to use the interaction that is received through the SBR channel. For more information on Access Manager, see the [ATO website](https://www.ato.gov.au/general/online-services/access-manager/). For further information on AUSkey, see the Australian Business Register’s [website](https://abr.gov.au/AUSkey/).

The table below displays the interactions available to each initiating party via SBR for TRTAMI:

| **Service** | **Interaction** | **Activity** | **Tax agent** | **BAS agent** | **Business** | **Business Intermediary** |
| --- | --- | --- | --- | --- | --- | --- |
| TRTAMI | *TRTAMI.Prelodge* | Validate data inputted into TRTAMI before submitting for processing | ✓ |  | ✓ | ✓ |
| *TRTAMI.Lodge* | Lodge TRTAMI for processing | ✓ |  | ✓ | ✓ |

Table 4: TRTAMI Permissions

A user must be assigned the appropriate authorisation permissions to use the TRTAMI service. The below table references the SBR service to the relevant permission in Access Manager:

| **Service** | **Access Manager Permission** |
| --- | --- |
| TRTAMI | Trust Tax Return   * *Lodge* check box |

Table 5: Access Manager Permissions

1. Constraints and Known Issues
   1. Constraints When Using This Service

This service has the following unique constraints:

|  |  |
| --- | --- |
| **#** | **Constraint** |
|  | A TRTAMI request with up to 100 associated schedules may be submitted via single mode in SBR ebMS3.0; whereas a TRTAMI request submitted via batch mode can process an unlimited number of schedules. |

Table 6: Constraints when using TRTAMI interactions

* 1. Known Issues

1. Number of CGT schedules:

If the AMIT does not choose to treat classes separately then only one CGT schedule is required to be lodged with the AMIT return.

If the AMIT chooses to apply separate treatments to classes then a CGT schedule is required for each class.

1. Taxpayer Declarations

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.

|  |  |
| --- | --- |
| attention_pms | A taxpayer declaration must be obtained by the intermediary for all lodgment obligations performed on behalf of their client |

These declarations apply, not just for original lodgments, but also when lodging amendments to Trust Tax Return - Attribution Managed Investment.

For information on the retention of declarations and frequently asked questions, please refer to the [ATO website](https://www.ato.gov.au/tax-professionals/prepare-and-lodge/managing-your-lodgment-program/client-declarations-and-lodgment-online/).

* 1. Suggested wording

|  |
| --- |
| **Privacy**  The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each beneficiaryin our records. It is not an offence not to provide the TFNs. However, lodgments cannot be accepted electronically if the TFN is not quoted.  Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy  **Declaration**  I declare that:   * All of the information I have provided to the agent for the preparation of this document is true and correct * I authorise the agent to give this document to the Commissioner of Taxation. |

1. TRTAMI Guidance
   1. Using the additional free text field

The TRTAMI message contains a free text field, *Additional information* (SBR alias: TRTAMI101), to enable appropriate information to be added to a return for assessment.

While validation cannot control what information is provided in the additional field, below is some advice users can follow to ensure returns lodged with the field are processed without unnecessary delays:

* Free text content should be clear, concise and necessary to determine the outcome of the assessment for the return being lodged, and should only be used under the correct circumstances. Information entered that does not meet these criteria may cause processing delays.
* Software developers are encouraged to include ‘help’ or informational message concerning use of this field would be beneficial for tax agents.

For further information on the additional information field in the TRTAMI, see the [ATO website](https://www.ato.gov.au/individuals/tax-return/2018/in-detail/publications/attribution-managed-investment-trust-(amit)-tax-return-instructions-2018/).

* 1. TFN and ABN algorithm validation

To obtain access to the algorithm to validate TFNs in a BMS product, refer to the ATO software developer page on this topic: <http://softwaredevelopers.ato.gov.au/obtainTFNalgorithm>.

For information on ABN validation see this page:<http://softwaredevelopers.ato.gov.au/ABNformat>.

* 1. Future years

The functionality to enable lodgment of future year (early lodged) returns is available as part of this service.

A future year return is a lodgment by a client or their authorised intermediary prior to the end of the current reporting period (for example, a client lodging their 2018-19 income tax returns before the end of the TRTAMI year of 30 June 2019 (or the end of their Substituted Accounting Period [SAP]).

In order for a client or their authorised intermediary to lodge a future year return, the year cannot be greater than one year (Current Year + 1) into the future and certain criteria must be met.

* 1. Truncating amounts

Most fields in the TRTAMI require only whole dollars (do not show cents) to be shown. To ensure users of your software products complete TRTAMI correctly, the following examples show how to enter amounts in whole dollar only fields:

**Example 1:** $24.37 would be reported as $24

**Example 2:** $12.89 would be reported as $12

**Example 3:** $6.50 could be reported as $6.

Once truncation has been performed, the truncated amount should be used in any calculation rather than the original amount.

The requirement to truncate amounts is in accordance with section 388-85 of Schedule 1 to the *Taxation Administration Act 1953*.