Practitioner lodgment service (PLS) user guide

QC: 49409 Content revised: No Abstract revised: No

Abstract:

The practitioner lodgment service (PLS) is the online lodgment channel for tax professionals. The PLS user guide supplements the documentation provided with your SBR-enabled software.

The [practitioner lodgment service](https://www.ato.gov.au/Tax-professionals/Services-and-support/Working-online/Practitioner-lodgment-service/) (PLS) is the online lodgment channel that allows tax professionals to:

* lodge a wide range of forms, including tax returns, activity statements and schedules
* access a range of services, such as client updates and direct debits
* download various reports and lists.

The PLS uses Standard Business Reporting (SBR) for lodgment and interaction with us. Your software must be SBR-enabled before you can use the service.

This guide supplements the supporting documentation provided with your software. We will make regular updates to the guide as needed. We recommend you bookmark this page so you will always have the most up-to-date information.

Some features described in the guide may operate differently or be unavailable in some SBR-enabled software packages.

You can provide feedback by emailing [PractitionerLodgmentService@ato.gov.au](mailto:PractitionerLodgmentService@ato.gov.au).

Find out about:

* [Getting access and setting permissions](#Gettingaccess)
* [Before you start to lodge](#Beforeyoustarttolodge)
* [Lodging forms and schedules](#Lodgingformsandschedules)
* [More about specific forms](#Specificforms)
* [Services](#Services)
* [Reports](#Reportsandlists)
* [Data validation and troubleshooting](#Datavalidationandtroubleshooting)

See also:

* [Practitioner lodgment service (PLS) checklist](https://www.ato.gov.au/Tax-professionals/Services-and-support/In-detail/Practitioner-lodgment-service-PLS-checklist//)
* [Standard Business Reporting](http://www.sbr.gov.au)

# Getting access and setting permissions

Before you start using the PLS, you will need:

* an [Australian business number (ABN)](#AustralianbusinessnumberABN)
* [SBR-enabled software](#SBRenabledsoftware)
* [an AUSkey](#AUSKey) (unless you're using hosted (cloud-based) software).

You will also need to set permissions through [Access Manager](#AccessManager).

## Australian business number (ABN)

SBR-enabled software is designed to assist businesses, so an active [Australian business number](https://www.ato.gov.au/Business/International-tax-for-business/Foreign-residents-doing-business-in-Australia/Australian-business-number-%28ABN%29/) (ABN) is required.

## SBR-enabled software

Standard Business Reporting (SBR) is a standardised approach to online or digital record-keeping that simplifies business reporting obligations. SBR is built into many business/accounting software packages, making them 'SBR-enabled'.

Before you use the PLS, you will need to have SBR-enabled software. To find out more about SBR-enabled software options, including upgrades and installation, talk to your technology adviser or software provider.

See also:

* [How to get SBR](http://www.sbr.gov.au/intermediaries/how-to-get-sbr)

### Access requirements for SBR-enabled software

The access requirements for SBR-enabled software are different depending on whether you have desktop or hosted (cloud-based) software.

#### Desktop software

Desktop software users must:

* have an AUSkey (you may use an existing AUSkey)
* ensure the AUSkey holder is [authorised to the relevant registered agent number(s) in Access Manager](https://www.ato.gov.au/General/Online-services/In-detail/Using-Access-Manager/Using-Access-Manager/?page=4#Authorising_users_to_registered_agent_numbers) (including setting the relevant ‘Client’ permissions).

#### Hosted (cloud-based) software

For practices using hosted (cloud-based) software the practice must [notify us of your hosted SBR software service](https://www.ato.gov.au/General/Online-services/In-detail/Using-Access-Manager/Using-Access-Manager/?page=5#Notify_us_of_a_hosted_SBR_software_service__previously_Nominate_online_software_provider_) before attempting to lodge, either by:

* phoning 1300 852 232
* setting up the notification through Access Manager (if you're an Administrator AUSkey holder or Access Administrator).

### Software installation issues

For any enquiries about accessing, downloading or installing SBR-enabled software, contact your digital service provider.

The way you access and activate forms in the PLS will vary depending on your choice of software.

## AUSkey

An AUSkey is a secure login that you need to access many online government services, including the PLS.

If you don’t already have an AUSkey, you will need to register for one.

### Unable to log in or verify your AUSkey?

If you're unable to log in using your AUSkey, you can either:

* phone the AUSkey technical help desk on 1300 287 539
* email [technical.help@ato.gov.au](mailto:technical.help@ato.gov.au).

See also:

* [Registering for an AUSkey](https://abr.gov.au/AUSkey/Registering-for-AUSkey/)

## Access Manager

Access Manager is used to manage access and permissions for our online services, including the PLS. An Administrator will need to set relevant permissions in Access Manager for your staff.

An Administrator is either:

* a user with an Administrator AUSkey
* a user with a Standard AUSkey that is set as 'Access Administrator' in Access Manager. Permissions available in Access Manager vary depending on the online channel or system you are using.

If you're using hosted (cloud-based) software, you do not need to set up permissions; but you need to [notify us of a hosted SBR software service](https://www.ato.gov.au/General/Online-services/In-detail/Using-Access-Manager/Using-Access-Manager/?page=5#Notify_us_of_a_hosted_SBR_software_service__previously_Nominate_online_software_provider_).

See also:

* [Online services: Access Manager](https://www.ato.gov.au/general/online-services/access-manager/)
* [List of Access Manager permissions for ATO and ABR online services](https://am.ato.gov.au/amsupport/pages/PermissionsHelp.htm)

# Before you start to lodge

There are some things you need to know before you start using the PLS to lodge:

* [Adding clients to your client list](#Addingclientstoyourclientlist)
* [Declarations required – you and your clients](#DeclarationforelectroniclodgmentandEFTco)
* [Confirmation of lodgment (transmission response)](#Confirmationoflodgment)
* [Transaction and response times](#Transactionandresponsetimes)

## Adding clients to your client list

Before any lodgments or requests can be made through the PLS, you will need to ensure the client has been added to your client list. This is achieved using the client update (CU) service.

.

While ELS created a link between client and agent upon receipt of a lodged form, this is not the case with the PLS. This is because the PLS uses near real-time checking to validate information on the form as you lodge it.

Lodgments will not be accepted unless you create a link to the client by adding them to your client list.

Find out about:

* [Client update](#ClientupdateCU)

## Declarations required – you and your clients

As allowed by tax law, you can lodge documents electronically on behalf of your clients, and we can pay some refunds by electronic funds transfer (EFT) if authorised by your client.

There are also administrative safeguards in the legislation that are designed to protect taxpayers and tax agents. For example, taxpayers must sign a declaration before you can transmit their tax return.

To help you meet these obligations, your software may prevent you from transmitting a form to us unless you've recorded in your system that the required declaration has been completed.

Depending on your software, the electronic declaration may consist of a number of parts, including:

* [taxpayer declaration](#Taxpayerdeclaration)
* [EFT declaration](#EFTdeclaration)
* [tax agent certificate](#Taxagentcertificate)

Your SBR-enabled software may allow you to print a declaration in the required format.

Taxpayers and registered agents must still exercise care when preparing returns, and must keep appropriate records for specified periods. The penalties that apply to incorrect statements in paper documents equally apply to statements in electronically transmitted documents.

### Taxpayer declaration

The taxpayer (your client) must provide you with a written and signed declaration stating that:

* the information provided to you for the preparation of the document is true and correct
* you are authorised to give the document to us.

You must not transmit a document to us before the declaration is made. You and your client can decide how the declaration is given to you. It can be given to you in person, by post or fax. It can also be emailed, providing there is some form of electronic signature.

Taxpayers must keep the declaration (or copy) for either:

* five years after the declaration is made
* two years after the declaration is made, if the taxpayer is an individual with simple tax affairs.

Taxpayers must retain and produce the declaration (or a copy) if we request to see it within those periods. There is an administrative penalty of 20 penalty units (currently $4,200) for failing to retain or produce the taxpayer declaration appropriately.

It is an offence to make a false or misleading statement to us. The taxpayer is deemed to have made the statements in any electronic return lodged by you, unless they did not authorise the statement.

### EFT declaration

We pay refunds electronically to a properly nominated Australian financial institution account, including a third-party account.

The taxpayer (your client) must complete a written declaration nominating the account and authorising us to pay the refund electronically. The declaration will apply to all income tax payments made by us until a subsequent declaration is provided.

The reconciliation report shows details of the EFT refunds sent to your trust account.

### Tax agent certificate

All activity statements, tax returns, FBT returns and several other services and forms lodged electronically on behalf of your clients must contain your tax agent declaration with your electronic signature (this is known as the tax agent certificate).

You must provide a declaration stating all of the following:

* the document has been prepared in accordance with the information supplied by the entity (your client)
* you have received a declaration from the entity stating that the information provided to you is true and correct
* you are authorised by the entity to give the document to us.

When you receive the original notice of assessment, you must give your client the original or a copy. They can then see the amount of the tax refund or debt and check whether there are any errors.

There is no requirement for you to prepare or keep a paper tax return if you have provided an electronic one to us on behalf of your client.

See also:

* [Client declarations and lodgment online](https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Managing-your-lodgment-program/Client-declarations-and-lodgment-online/)

## Confirmation of lodgment (transmission response)

When you lodge ATO forms through the PLS, you should receive either:

* confirmation that the lodgment has been accepted (this will vary according to the software)
* an error message if the lodgment has been rejected.

You may also receive warning messages. These are informative only and will not prevent lodgment.

The PLS uses real-time checking to validate details in every form. This means for every tax return, activity statement or form you lodge you will receive a message response.

For more information on how transmissions are recorded in your software, contact your digital service provider.

If you don't receive a success or fail message after lodging a form, check the Tax Agent or BAS Agent portals (as appropriate) to confirm lodgment (or an update to your client list) before trying to lodge again (see [Transaction and response times](#Transactionandresponsetimes)).

See also:

* [Tax Agent Portal](https://www.ato.gov.au/tax-professionals/tax-agent-portal/)
* [BAS Agent Portal](https://www.ato.gov.au/tax-professionals/bas-agent-portal/)

### Lodgment reference number

SBR-enabled software does not provide a lodgment reference number in the same way as ELS. Unlike ELS, the client record is updated once the lodgment has been accepted; you can check the status of the lodgment in the portal.

Lodgment reference responses will vary among software packages. Contact your digital service provider for details for your software package.

## Transaction and response times

Transaction and response times in the PLS may vary depending on:

* your software
* your internet connection
* the number of lodgments or requests being submitted.

Complex forms and large batches may take a little longer to lodge.

# Lodging forms and schedules

You can use the PLS to lodge various (but not all) return, forms, activity statements and schedules.

Find out which forms are supported by the PLS:

* [Forms supported by the PLS](#FormssupportedbyPLS)
* [Activity statements supported by the PLS](#ActivitystatementssupportedbyPLS)
* [Schedules supported by the PLS](#Schedules)

Find out about:

* [Pre-filling of returns](#Prefillingofreturnsandactivitystatements)
* [Prior-year returns and amendments](#Prioryearreturnsandamendments1)
* [Future-year lodgments](#Futureyearlodgment)
* [Lodging activity statements](#Activitystatements2)
* [Simpler BAS](#SimplerBAS)
* [Amendments and revisions](#Amendmentsandrevisions)

## Forms supported by the PLS

Forms that are supported by the PLS are listed in Table 1. The corresponding PLS abbreviation and equivalent form type from ELS are also provided. The availability of these forms will depend on your software.

Table 1: Forms that can be lodged using PLS

|  |  |  |  |
| --- | --- | --- | --- |
| Return form | PLS abbreviation | Form type in ELS | Comments |
| Activity statement | AS | GI, GR, GA and GB | Does not include form H or Q |
| Application for private ruling | PR |  |  |
| Attribution managed investment trust return | TRTAMI |  |  |
| Company tax return | CTR | EC |  |
| Consolidated corporate group  – notification of formation  – members joining/leaving the group | CGNFT | EX/BN |  |
| Country-by-Country (CbC) reporting | CBC |  |  |
| Family trust election | FTER | XX/X | Can be used as a schedule, or as a stand-alone form (for election only). |
| Fringe benefits tax | FBT | EB |  |
| Individual tax return | IITR | EI |  |
| Interposed entity election or revocation | IEE | YY/Y | Can be used as a schedule, or as a stand-alone form (for election only). |
| Partnership tax return | PTR | EP |  |
| Self-managed super fund annual return | SMSF | MS |  |
| Superannuation fund income tax return | FITR | EF |  |
| Taxable payments annual report | TPAR | N/A |  |
| TFN declaration | TFNDEC | N/A |  |
| Trust tax return | TRT | ET |  |
| Trustee details – closely held trust reporting | CHTWTHHLD | TD |  |

## Activity statements supported by the PLS

The activity statements that are supported by the PLS are listed in Table 2.1 and those not supported are listed in Table 2.2.

Table 2.1: Activity statements that can be lodged using the PLS

|  |  |  |
| --- | --- | --- |
| Activity statement | Period | Obligations |
| BAS A | Quarterly | GST, PAYGI, PAYGW, Deferred COIN |
| BAS C | Quarterly | GST, PAYGI, PAYGW, FBTI, WET, LCT, Deferred COIN |
| BAS D | Quarterly | GST |
| BAS F | Quarterly | GST, PAYGW |
| BAS G | Monthly | GST, PAYGI, PAYGW, FBTI, WET, LCT, Deferred COIN |
| BAS P | Annual | Annual GST return, WET, LCT |
| BAS R | Quarterly | Quarterly PAYG instalment notice (amount only) |
| BAS S | Quarterly | GST instalment (amount only) |
| BAS T | Quarterly | GST and PAYG instalment amount |
| BAS U | Quarterly | GST, PAYGI, PAYGW, Fuel tax credit (FTC) |
| BAS V | Quarterly | GST, PAYGI, PAYGW, FBTI, WET, LCT, Fuel tax credit (FTC) |
| BAS W | Quarterly | GST, Fuel tax credit (FTC) |
| BAS X | Quarterly | GST, PAYGW, Fuel tax credit (FTC) |
| BAS Y | Monthly | GST, PAYGI, PAYGW, FBTI, WET, LCT, Fuel tax credit |
| BAS Z | Annual | Annual GST return, WET, LCT, Fuel tax credit (FTC) |
| IAS B | Quarterly | PAYGI, Deferred COIN |
| IAS I | Quarterly or monthly | PAYGW |
| IAS J | Quarterly | PAYGI, PAYGW, FBTI, Deferred COIN |
| IAS N | Annual | PAYGI (instalment amount) |

Table 2.2: Activity statements not supported by the PLS

|  |  |  |  |
| --- | --- | --- | --- |
| Activity statement | Period | Obligations | NAT number |
| BAS H | Annual | Annual GST return 2001 | 4236 |
| BAS Q | Annual | Annual GST information report | 4647 |

## Schedules supported by the PLS

Schedules that are supported by the PLS are listed in Table 3. Refer also to the documentation supplied with your software package to work out which schedules you can lodge.

Table 3: Schedules supported by the PLS

|  |  |  |  |
| --- | --- | --- | --- |
| Schedule | PLS abbreviation | Schedule type in ELS | Comments |
| Beneficiary details (closely held trust) | CHTWTHHLDBEN | G |  |
| Capital gains tax schedule | CGTS | BW | ELS forms BK, BL (2001–12) available as a prior-year lodgment |
| Consolidated corporate groups | CGNFT | BN |  |
| Consolidated groups losses | CGLS | BX |  |
| Employment termination payment schedule |  | PY | Labels incorporated wholly into the IITR in the PLS |
| Family trust election | FTER | XX/X | Can be used as a schedule, or as a stand-alone form (for election only). |
| Interest & dividend deductions schedule | DIDS | BJ | Interest and dividend deduction schedule can be lodged with an IITR |
| Dividend and interest schedule | DIS | BT | Can be lodged as a standalone form or with a company tax return |
| International dealings schedule | IDS | I |  |
| Interposed entity election or revocation | IEE | YY/Y | Can be used as a schedule, or as a stand-alone form (for election only). |
| Losses schedule for unconsolidated entities | LS | BP |  |
| Individual PAYG payment summary | PSS | PS |  |
| Non-resident foreign income schedule | NRFI | FI | [Calculating non-resident foreign income for HELP and TSL debtors](https://www.ato.gov.au/Forms/Calculating-non-resident-foreign-income-for-HELP-and-TSL-debtors/) |
| Rental schedule | RS | B, BR | Rental schedules from ELS are now combined into one schedule in the PLS |
| Research and development tax incentive schedule | RDTIS | BY |  |
| Superannuation lump sum schedule |  | PL | Labels incorporated wholly into the IITR in the PLS |
| Work-related expenses | WRE | W |  |

## Pre-filling of returns

The pre-fill function is designed to be a part of normal business processes when lodging an individual income tax return. Pre-filling is not compulsory but it usually provides a more precise, easier and quicker way to lodge.

The pre-fill function can be used for either:

* one client in a single request
* multiple clients in a batch transaction.

Pre-fill within the PLS will return the same data as that provided in the myTax pre-fill service including myDeductions data uploaded to the ATO by your clients.

Depending on when you use the pre-fill service, some third-party data may be unavailable because the third-party data provider has not yet sent their data to us.

Pre-fill data provided to us by third parties may be amended by the third party if a correction or other change needs to be made. Therefore, pre-fill data may be different at different points in time. The corrected data provided by a third party will overwrite the previously stored data in our systems.

You should not rely on pre-fill data alone; it must be verified before lodgment. Any discrepancy in the amounts that appear must be resolved between the taxpayer and the information provider.

See also:

* [Pre-fill availability](https://www.ato.gov.au/individuals/lodging-your-tax-return/in-detail/pre-fill-availability/) to check when data is available online.
* [Pre-filling report contents](https://www.ato.gov.au/Tax-professionals/Tax-Agent-Portal/In-detail/Pre-filling-reports/) to check what data is available for pre-filling a particular year.

## Prior-year returns and amendments

The PLS allows you to lodge most prior-year returns. They can be submitted using the PLS, however some returns may require an ELS approval number in order to complete lodgment.

You will need to retain your ELS registration or register for ELS to be able to lodge these returns. Your ELS registration type must be as a 'transmitter'.

New functionality in the PLS such as pre-fill, pre-lodge and interactive return checking may not be available for prior year lodgments.

You may need to refer to your software supporting documentation or contact your software provider to determine which prior-year returns can be lodged by your software package.

See also:

* [Register for ELS](https://www.ato.gov.au/tax-professionals/electronic-lodgment-service/register-for-els/)

## Future-year lodgments

A future-year return is a return that is lodged before the end of the current reporting period – for example, a 2018–19 tax return lodged before the end of the 2019 financial year.

Future year lodgments must be made no later than 15 June. Alternatively, the lodgment can be made as normal after 1 July.

Future-year returns are available for the following form types:

* Fringe benefit tax return
* Individual tax return
* Company tax return
* Trust tax return
* Self-managed super fund return
* Partnership tax return
* Superannuation fund return.
* Attribution managed investment trust return.

The current-year form may be used to lodge a future year. The tax return form in SBR-enabled software has an option to indicate the lodgment is for a future year.

We will accept early lodgment of returns up to and including 15 June of the relevant financial year, if the return is lodged via SBR-enabled software and is lodged either:

* by a foreign resident for tax purposes who
  + is leaving Australia permanently
  + will no longer derive Australian-sourced income (other than interest, dividend and royalty income).
* by an Australian resident for tax purposes who
  + is leaving Australia
  + is ceasing to be an Australian resident for tax purposes
  + will no longer derive Australian-sourced income (other than interest, dividend and royalty income)
* on behalf of a deceased client to finalise probate.

Generally, prefill data will not be available for early lodged returns.

See also:

* [Lodging your tax return early](https://www.ato.gov.au/Individuals/International-tax-for-individuals/Going-overseas/Lodging-your-tax-return/Lodging-your-tax-return-early/#Eligibility_lodge_early_Tax_Return)

## Lodging activity statements

Before lodging activity statements for a client, a relationship must be created in the PLS between the registered agent and the client.

You can use the client update (CU) service to add a client to your client list. However, check whether the client is already on your client list before updating.

If you are a tax agent linked to a client's IT role, you will be able to lodge activity statements without sending a client update.

Activity statements received by other electronic channels or paper can also be lodged through the PLS, provided the client is listed on your client list.

The activity statement list interaction and the [activity statement lodgment report (ASLRPT)](https://www.ato.gov.au/tax-professionals/services-and-support/in-detail/practitioner-lodgment-service-user-guide/?page=35#Activity_statement_lodgment_report__ASLRPT_) will contain the unique document identification numbers (DINs). A DIN is required to request pre-fill information for a specific activity statement and to lodge the activity statement.

Revisions can be lodged using the DIN of the activity statement that is to be revised.

Find out about:

* [Client update](#ClientupdateCU)

## Simpler BAS

From 1 July 2017 existing BAS form types A – Z will be tailored to provide the GST labels for the relevant GST reporting method; full reporting, Simpler BAS or instalments.

Simpler BAS reduces the amount of information needed for activity statements, to simplify GST bookkeeping and reporting for small businesses and makes it easier for you to classify your clients' transactions and lodge their BAS.

Lodgment of Simpler BAS for clients with a GST turnover of less than $10 million only requires you to complete labels G1, 1A and 1B.

Lodgment of quarterly activity statements and instalment notices for clients with instalments will not change. Their Annual GST Return will only require labels G1, 1A, 1B and 1H.

Lodgment of an activity statement with full reporting for clients with a GST turnover of $10m or more requires you to complete labels G1, G2, G3, G10, G11, 1A and 1B.

Your client can also elect GST full reporting method if:

* Their [GST turnover](https://www.ato.gov.au/Business/GST/Registering-for-GST/#WorkingoutyourGSTturnover1) is less than $10 million but they have an [aggregated turnover](https://www.ato.gov.au/business/small-business-entity-concessions/eligibility/aggregation/) greater than $10 million (for the previous year or the current year);

or

* They makes input taxed supplies as their main business or enterprise activity

Simpler BAS does not affect how other taxes are reported (for example, PAYG instalments or PAYG tax withheld).

Your client's GST reporting methods will automatically roll over each financial year. To update GST reporting methods you can call 13 72 86 FKC 1 1 3.

Find out more:

* [Simpler BAS](https://www.ato.gov.au/business/business-activity-statements-(bas)/goods-and-services-tax-(gst)/simpler-bas/)

## Amendments and revisions

Forms that can be amended or revised through the PLS include:

* Activity statement (AS)
* Individual tax return (IITR)
* Company tax return (CTR)
* Fringe benefits tax return (FBT)
* Superannuation fund tax return (FITR)
* Self-managed super fund return (SMSF)
* Trust tax return (TRT)
* Partnership tax return (PTR)
* Attribution managed investment trust return (TRTAMI).

### Activity statement revisions

The PLS may be used for a revision if the lodged form is allowed to be revised. However, the only way to determine whether a form can be revised through the PLS is by attempting to lodge the revision. An error will be returned if the lodgment is not revisable.

Assessments made on activity statements that are greater than four years old cannot be revised.

The revision indicator must be completed with a number sequentially selected between one (for the first revision) and nine. If the revision is required and the indicator is not completed, our systems will treat the revision as an original activity statement and will generate an error that will result in a processing delay.

A maximum of nine revisions can be lodged electronically for a particular activity statement period for a client. The same revision indicator number cannot be used more than once for the same activity statement.

If there is a subsequent revision of an activity statement, the revision indicator number must be higher than one previously used for the same activity statement.

The DIN used to lodge the revision must be the DIN from the activity statement that is being revised.

A revision to an activity statement can be lodged through the PLS, even if the original activity statement or the previous revision was not made through the PLS.

### Indirect taxes four-year time limit

A four-year time limit applies to claiming a refund or credit for indirect taxes.

Entitlements to credits or refunds must be made within four years from the end of the tax period that the refund relates to. If you are revising an activity statement, the claim must be made within four years from the day after the notice of assessment is given.

### Income tax and FBT amendments

Preparing an amendment for lodgment through the PLS is similar to lodging a revised activity statement:

* Lodgment of an electronic amendment is done using the PLS form that applies to the return being revised
* The amendment indicator must be completed with an amendment number starting with one (for the first revision) followed with subsequent numbers – if the revision indicator is not completed, the return will be treated as an original return
* If there is a subsequent amendment of a return, the amendment indicator number used must be higher than one previously used for the same return
* The reason for amendment must also be provided
* The amended return must pass the PLS validation rules to be accepted; therefore, all labels, including those with amended values should be transmitted.

An amendment to a return can be lodged through the PLS, even if the original return or a previous amendment was not made through the PLS. However an original return must be lodged (through any channel) before an amendment can be made, you will receive an error message if an original has not been lodged.

### What cannot be updated via an amendment

The purpose of an amendment is to request an alteration to an income tax assessment; it is not a request to update taxpayer details.

Details you cannot update include items such as taxpayer name, address, gender and date of birth.

If you need to add the taxpayer to your client list, you must use the [client update](#ClientupdateCU) service before lodging the amendment.

### EFT details contained in an amendment

Amendments containing electronic funds transfer (EFT) data will generate EFT transactions. If EFT details are the only alteration to the return, do not use an amended return.

To change EFT information either use the PLS Client Update Financial Institution (CUFI) service or;

phone us on 13 72 86, using:

* Fast Key Code 1 2 5 1 (for business clients)
* Fast Key Code 1 2 5 2 (for personal clients).

# More about specific forms

It is beyond the scope of this guide to provide detailed information on every ATO form type available.

However, more detailed information about several common forms and schedules is provided via the links below.

Find out about:

* [Capital gains tax](#Capitalgainstax)
* [Closely held trust reporting](#Closelyheldtrustreporting)
* [Consolidated corporate groups form and schedule](#Consolidatedgroups)
* [Country-by-Country (CbC) reporting](#Countrybycountryreporting)
* [Employment termination payment worksheet](#Employmentterminationpaymentworksheet)
* [Family trust election, revocation or variation and interposed entity election or revocation](#Familytrustelectionrevocation)
* [Fringe benefits tax return](#Fringebenefitstaxreturn)
* [International dealings schedule](#Internationaldealingsschedule)
* [Losses schedule for unconsolidated entities](#Lossesschedule)
* [Non-resident foreign income schedule](#Nonresidentforeignincomeschedule)
* [PAYG payment summary](#PAYGpaymentsummary)
* [Rental schedules](#Rentalschedules)
* [Research and development (R&D) tax incentive schedule](#Researchanddevelopment)
* [Superannuation lump sum worksheet](#Superannuationlumpsumworksheet)
* [Tax returns](#Taxreturns)
* [Work-related expenses (WRE)](#WorkrelatedexpensesWRE)

## Capital gains tax

The Capital gains tax (CGT) schedule includes summary information from the CGT worksheets and explains how the net capital gain on the tax return was calculated.

A CGT schedule must be lodged with all individual, company, trust, attribution managed investment trust (TRTAMI), super fund and self-managed super fund tax returns if the total current-year capital gains (including capital gains distributions from trusts) exceed $10,000.

Only one CGT schedule can be attached to a tax return, except TRTAMI where there is no limit (up to the maximum size of the message).

See also:

* [Capital gains tax](https://www.ato.gov.au/General/Capital-gains-tax/)

## Closely held trust reporting

Trusts must report:

* beneficiaries quoted TFNs
* amounts withheld, if a beneficiary has not quoted a TFN.

This information is lodged using the Trustee details – closely held trust reporting form (CHTWTHHLD) that provides details of the trust and trustee, and indicates which report is being provided.

Beneficiary details need to be provided in the Beneficiary details schedule.

### Paying withheld amounts

Trustees registered for TFN withholding for closely held trusts will be issued with an activity statement annually.

Amounts withheld are reported at label W3 Other amounts withheld. Payments can be made as for any other activity statement.

### Amending a report

The Annual TFN withholding report can be lodged more than once and the latest report received is considered the current lodgment.

When lodging an amended annual report you only complete the details of the beneficiary being amended in Section B.

### Beneficiary details

The Beneficiary details schedule provides information about a trust beneficiary and is attached to the Trustee details – closely held trust reporting form (CHTWTHHLD).

The report will determine which fields of Beneficiary details (Closely held trust) (CHTWTHHLDBEN) must be completed.

A separate schedule must be completed for each beneficiary.

## Consolidated corporate groups form and schedule

Eligible wholly-owned corporate groups can consolidate to form a single entity for income tax purposes. A consolidated group consists of one or more subsidiary members and the head company that is responsible for payment of income tax and PAYG instalments for the group.

* The head company must notify us of the decision to consolidate, including the date of consolidation, details of the head company and all subsidiary members -see [Notification of formation of an income tax consolidated group](#Notificationofformationofanincometaxcons).
* If subsidiary members join or leave the consolidated group, the head company must notify us of the changes -see [Notification of members joining and/or leaving the group](#Notificationofmembersjoiningleavingthegr).
* A [Consolidated group losses schedule](#Consolidatedcorporategroupsform) will also need to be completed if one or more tests are met.

### Notification of formation of an income tax consolidated group

The notification schedule can be used for two purposes:

* It can be lodged with the head company’s first tax return to provide details of the formation of the group – the schedule will also be attached to Notification of members joining and/or leaving the group to report changes in membership.
* As the initial notification of the formation of a consolidated group
  + the schedule is lodged with the first tax return for the group
  + when used for this purpose, it can only be submitted once in the life of the group
  + the start date of consolidation can be any date within the income year of the income tax return being lodged
  + the schedule cannot be used to notify consolidation in a future income year.

### Form for notifying members joining or leaving the group

Once the consolidated group has been established and the initial notification lodged, the head company must report all changes in membership.

The head company must notify the ATO of new eligible members joining the group or members leaving, within 28 days. To do this, the head company must complete Notification of members joining and/or leaving the group and Notification of formation of a consolidated group.

You do not need to list the existing members of the group, only those whose membership details have changed.

If a member is exiting due to deregistration, you should first ensure that the subsidiary member has been formally deregistered by the Australian Securities and Investments Commission (ASIC) before lodging the form to remove the member.

There is no limit to the number of subsidiary members' joining or leaving details that can be included on the schedule. Even if all subsidiary members exit, the group will continue to exist if the head company continues to fulfil the requirements to be the head company of a consolidated group.

### Consolidated groups losses schedule

If one or more of the following tests are met, the head company of a consolidated group or multiple entry consolidated (MEC) group must complete the Consolidated groups losses schedule and lodge it with their company tax return.

The tests are:

* the total of the group’s tax losses and net capital losses carried forward to later income years is more than $100,000
* the total of the group’s tax losses and net capital losses transferred from joining entities is more than $100,000
* the total of the group’s tax losses deducted and net capital losses applied is more than $100,000
* the group has an interest in a controlled foreign company (CFC) that has current year losses greater than $100,000
* the group has an interest in a controlled foreign company (CFC) that has convertible CFC losses
* the group is a life insurance company (or is treated as a life insurance company under Subdivision 713-L of the ITAA 1997) and has complying superannuation class tax losses and net capital losses carried forward to later income years totalling more than $100,000.

A head company may need to complete a Consolidated groups losses schedule for certain aspects of its net capital losses and a capital gains tax schedule for other aspects.

If a head company completes a Consolidated groups losses schedule for any aspect of its losses, all relevant parts must be completed.

## Country-by-Country reporting

CbC reporting takes effect from income years commencing on or after 1 January 2016. It requires significant global entities to lodge the following three statements (CbC statements):

* CbC report
* master file
* local file.

These statements contain details regarding the international related party dealings, revenues, profits, and taxes paid by jurisdiction. All CbC statements must be lodged within 12 months after the end of the reporting period to which they relate.

CbC reporting statements must be submitted to us using a validly generated XML file. This XML file is usually generated by your business management software (i.e. tax reporting / accounting software). The local file and master file may be lodged simultaneously or separately using the same XML file. The CbC report must be lodged separately in its own XML file.

See also:

[Country-by-Country reporting](https://www.ato.gov.au/cbc)

[Significant global entities](https://www.ato.gov.au/SGE)

## Employment termination payment worksheet

An Employment termination payment worksheet (schedule) has been integrated into the income tax return.

## Family trust election, revocation or variation and interposed entity election or revocation

The Family trust election, revocation or variation (FTER) and Interposed entity election or revocation (IEE) can be lodged as either:

* a schedule to the appropriate tax return
* a stand-alone form (when used for an election only).

Note: The FTER as a stand-alone form can be used for election only. A revocation or variation must be lodged with the tax return of the trust for the year it takes effect.

### Revocations or variations

Revocations and variations must be made in the income year in which they take effect and must be lodged with the tax return of the trust using the above schedules.

## Fringe benefits tax return

Fringe benefits tax (FBT) returns and amended returns can be lodged through the PLS.

Schedules cannot be included with the FBT return.

The reporting period for FBT is from 1 April to 31 March. No other dates can apply.

A future year is a lodgment by a client or tax practitioner before the end of the current reporting period. A future-year FBT return cannot be more than one year into the future (current year + 1).

Refunds resulting from an FBT assessment/amendment must be received via electronic funds transfer (EFT).

### If you notice a mistake after lodging

If incorrect EFT details are provided, phone the EFT help desk on 1800 802 308.

### Rejected direct refund request

When a direct refund request is rejected, a standard notice of assessment with a refund cheque is issued.

### Lodging an amendment

Amendments for FBT returns can be lodged through the PLS.

### FBT and activity statements

If paying FBT by instalments, all activity statements for the FBT year ending 31 March (including the March quarter) should be lodged before lodging their FBT return. This will enable us to update your client's FBT account.

## International dealings schedule

The International dealings schedule can be lodged electronically with a company, partnership, trust or attribution managed investment trust (AMIT) tax return form.

Only one International dealings schedule can be attached to a tax return.

The International dealings schedule replaces Schedule 25A (O) and the Thin Capitalisation schedule (BC) from the 2012 income year.

### Partnership and trust tax returns

An International dealings schedule must be attached if, in your partnership or trust tax return, you answered yes at either:

* the question 'Did you have either a direct or indirect interest in a foreign trust?'
* item 22 Attributed foreign income, label S
* item 29 Overseas transactions, labels W, O, D or E.

### Attribution managed investment trust (TRTAMI) tax returns

An International dealings schedule must be attached if, in your AMIT tax return, you have either:

* answered yes at either of the questions about overseas transactions or thin capitalisation
* included an amount for overseas interest or royalty expenses.

Lodge only one International dealings schedule for the TRTAMI, including where you have made an election to treat classes as separate TRTAMI ('elective multi-class TRTAMI').

### Company tax returns

An International dealings schedule must be attached if, in the company tax return, you have either:

* an amount at item 6 Calculation of total profit or loss (expenses), label J or U
* an amount at item 7 Reconciliation to taxable income or loss, label C or P
* answered yes at item 27, label Y
* answered yes at item 28 Overseas interests, label Z
* answered yes at item 29 Thin capitalisation, label O.

## Losses schedule for unconsolidated entities

The Losses schedule gathers more detailed information about losses available to be claimed in subsequent years by company, super fund and trust entities.

A Losses schedule must be lodged for all company, super fund and trust tax returns when the continuity of ownership, control, and business continuity tests apply to the entity.

Losses schedules can be attached to non-individual income tax returns.

## Non-resident foreign income schedule

The Non-resident Foreign Income Schedule reports foreign income of non-residents with a Higher Education Loan Program (HELP) or Trade Support Loan (TSL) debt.

## PAYG payment summary

A payee receives a PAYG payment summary from the payer/withholder.

You must complete the Individual PAYG payment summary schedule if your client receives a payment summary from any of the following:

* voluntary agreements
* withholding, if an ABN has not been quoted
* labour hire or other specified payments
* payments to foreign residents
* personal services income.

### Individual returns

The Individual PAYG payment summary schedule provides details of the events above and must be lodged when any of these items are completed on the return.

### Company, trust and partnership returns

To enable declaration of income and claiming of credits the following items are included on company, partnership and trust returns:

* withholding, if an ABN has not been quoted
* payments to foreign residents.

## Rental schedules

The Rental schedule must be included with any individual, partnership or trust tax return when any of the rental labels are completed.

If your client owns more than one rental property, a separate rental schedule must be prepared for each property.

## Research and development (R&D) tax incentive schedule

Any research and development tax incentive claims, including amendments, must be accompanied by a Research and development tax incentive schedule (R&D schedule).

Only one schedule can be submitted with each company tax return.

See also:

* [Research and development tax concession](https://www.ato.gov.au/Business/Research-and-development-tax-concession/)

### If you make a request for an amendment

If your client requests an amendment that includes changes to their R&D claim, you must complete an R&D schedule showing the amended figures and lodge with an amended company return form.

## Superannuation lump sum worksheet

The superannuation lump sum worksheet for individuals is no longer required as it has been integrated into the individual tax return service in the PLS.

## Tax returns

You can lodge the following tax returns via the PLS:

* individual, including the short form for franking credit refund
* company
* superannuation fund
* self-managed super fund
* partnership
* trust
* attribution managed investment trust.

You will receive an acknowledgement of lodgment when the return has been successfully submitted. However, the format may vary depending on the software packages you are using.

We aim to finalise the majority of electronically-lodged current year tax returns within 12 business days of receipt..

Taxpayer surname, date of birth and gender (only required for some forms) must match ATO records to allow lodgment of the Individual tax return to progress.

### Notification of change of name for individual taxpayers

Notification of a name change can no longer be made through the lodgment of the individual income tax return. Client names on Individual income tax returns lodged through the PLS must match the ATO record.

If a change of name has not been verified and updated in our records before lodging the return, the notice of assessment will display the taxpayer’s prior name as held by us.

### EFT direct refund

Australian financial institution details must be entered when a credit (refund) is due for

* individual returns, including franking tax credits
* trust returns
* company returns
* super fund returns
* SMSF returns.

### If you notice a mistake after lodging

If incorrect details are provided, phone the EFT help desk on 1800 802 308.

### Rejected direct refund request

When a direct refund request is rejected, a standard notice of assessment with a refund cheque is issued.

### Refund of franking credit

If you're only claiming a refund of franking credits (RFC) and your client does not need to lodge a full individual income tax return (IITR), use the Individual tax return form but only complete the labels for the claim being made.

Labels you may need to complete are:

* Dividends – unfranked amount
* Dividends – franked amount
* Dividends – franking credit
* Tax file number (TFN) amounts withheld from dividends.

A taxpayer may also claim a refund of franking credits if they have had amounts withheld from their dividends because they did not provide a TFN.

If an IITR needs to be submitted after the lodgment of an application for refund of franking credits, the IITR needs to be submitted as an amendment. Lodgment of the IITR as an original after the application of RFC will result in a rejected lodgment.

## Work-related expenses (WRE)

The Work-related expenses schedule should only be lodged if you or your client have received official notification from the ATO to do so and work-related expenses claimed are more than $300. The schedule can only be used with the individuals return form.

If a WRE schedule is required, it must be complete and correspond with the related fields on the main return.

You don’t need to complete a WRE schedule for claims less than $300.

# Services

The PLS provides service functions as listed in the links below. The availability of these services will depend on your software.

Follow the links below to find out more about these services:

* [Client update (CU)](#ClientupdateCU)
* [Direct debit (DD)](#PrivaterulingPR)
* [Manage Agent Trust (MAT)](#Manageagenttrust)
* [Private ruling (PR)](#Privateruling)
* [Income tax lodgment status (ITLDGSTS)](#IncometaxlodgmentstatusITLDGSTS)

## Client update (CU)

A relationship (client link) must be established before accessing or using the PLS for a particular client.

Tax agents can update client details for both activity statements and income tax and BAS agents can update client details for activity statements.

You can add or remove a link between a client and tyourself. If a relationship already exists for that client with another registered agent, that relationship will be end-dated at the time of the new update.

If a client is removed from your client listing and later restored, all client data will be accessible from the restoration date. Clients may have different registered agents for different roles.

Types of client updates currently available, depending on your digital service provider, include:

* add or remove a relationship with a client – (CUREL)
* advise date of death – (CUDTL)
* update the legal name of a trust, super fund or partnership (CUDTL)
* add or remove activity statement roles – (CUMAS)
* update lodgment status (RNN or FRNN) – (CURNN)
* update addresses (business, residential, postal) – (CUADDR)
* update electronic details (email, telephone numbers) – (CUEC)
* update financial institution details (CUFI).

Client update services that were previously available in the ELS were known under the abbreviation CU. Services that are new to the PLS include CUEC, CUFI and CUMAS.

Updating an individual's name cannot be done via the PLS. The individual must contact us to verify their identity.

Updates to your client list (adding or removing clients) occur in real time for single transactions with the PLS providing there are no errors in the request. Refer to your software's transmission response to confirm that the information was sent and received successfully.

## Direct debit (DD)

Direct debit (DD) is currently only available for income tax liabilities. In future, it may be expanded to include activity statement and FBT liabilities. DD was known in ELS as form type EM.

DD enables us to debit your client’s nominated Australian financial institution account (excluding credit cards) with the amount of their tax liability.

To authorise us to debit their account, your client must firstly have a direct debit authority in place with us on the specific relevant tax account. Direct debits are initiated by sending a single direct debit request to us for each debit interaction.

### DD authority

The details on the authority must match the client and account details of the direct debit request. The authority gives us permission to debit the nominated account.

The practitioner's client request for the authority can be made:

* by phone
* through myGov (when making a payment plan online)
* using the [Direct debit request form (NAT 2284)](https://www.ato.gov.au/forms/direct-debit-request-form---instructions/?page=1).

To cancel a DD authority, contact your bank or contact us by phone or in writing (we will not debit an account until a direct debit authority request has been received).

### DD request

The request direct debit service allows a client's agent to request that we initiate a one-off single direct debit from their nominated bank account. A DD authority must already be in place with us in order to use this service.

After a successful direct debit request, a response will be received via the SBR-enabled software that contains an ‘arrangement ID’ (a unique payment reference number).

### DD cancel

The cancel direct debit service allows a tax agent, business intermediary or business to cancel a previously requested one-off single direct debit. This does not cancel the DD authority. The arrangement ID provided in the original request must be used to cancel the direct debit.

### When to use the direct debit service

You can use the direct debit service to pay a debt raised on your income tax account. The direct debit service is not yet available for payments associated with activity statement liabilities.

### Changing bank account details for direct debit

If you want to change bank account details, you must complete another DD authority for the new bank account to provide the us with permission to debit the new account. This will also cease the authority and debits for the previous account.

If you want to change the bank account name only you can phone the EFT help desk on 1800 802 308 at least five business days before the payment date.

### Changing the amount of a funds transfer

If you need to change a payment amount after you've transmitted a direct debit, phone the EFT help desk on 1800 802 308 no later than three business days before the payment date. The existing funds transfer will be cancelled. You can then transmit a new DD request that includes the updated payment amount.

## Private ruling (PR)

The private ruling (PR) service allows tax agents, BAS agents, business and business intermediaries to submit a request for a private ruling on behalf of a client or a group of clients.

A private ruling is binding advice that sets out how a tax law applies to a taxpayer (individual or business) in relation to a specific scheme or circumstance.

An application for a private ruling can be lodged via the PLS; however the application cannot be cancelled or revised. Further information cannot be provided once submitted.

There are two main differences between the PR service in the PLS, and what was supported in ELS:

* Attachments can be included in the application when submitted via SBR-enabled software
  + up to six attachments can be submitted with the PR request
  + the file types supported are: doc, pdf, rtf, xls, tif, jpg, bmp, png, gif, mpp, ppt, docx, dotx, xlsx, xltx, pptx, potx, ppsx.
  + compressed zip files are not supported
  + each file cannot exceed 10MB.
* Anyone with SBR-enabled software may submit applications for private rulings
  + a BAS agent can apply for a ruling on an income tax related subject, if they are authorised by the customer to do so. This does not give the BAS agent authority to act as a tax agent for the taxpayer.

A manual check of the authority of the intermediary to act on their behalf of the taxpayer is performed by our staff as part of the private ruling process.

See also:

* [Applying for a private ruling](https://www.ato.gov.au/general/ato-advice-and-guidance/ato-advice-products-(rulings)/private-rulings/applying-for-a-private-ruling)

## Income tax lodgment status (ITLDGSTS)

This service allows tax agents to view a client's income tax role lodgment history.

The income tax lodgment status shows the client's:

* current lodgment year status and due date
* last lodgment
* lodgment status for the previous three years
* lodgment history (for up to 16 years) where the status is 'not lodged'.

# Reports

The PLS provides a range of reports that are listed in the table below, along with the corresponding PLS abbreviation and ELS equivalent (where applicable). The availability of reports will depend on your software.

Tax practitioner client management reports (TPCMR) available through the PLS are a suite of services based on those available through the electronic lodgment service (ELS).

The reports available are listed in Table 4. Access to these reports will depend on your software, and during the transition to the PLS, their availability through the service.

Table 4: Tax Practitioner Client Management Reports (TPCMR)

|  |  |  |  |
| --- | --- | --- | --- |
| Report description | PLS abbreviation | ELS equivalent | Category |
| Electronic funds transfer report | EFTRS | RS | Subscribed |
| Activity statement client report | ASCRPT | AS | On-demand |
| Activity statement lodgment report | ASLRPT | OL | On-demand |
| Income tax client report | ITCRPT | CL | On-demand |
| Lodgment performance report | ITLRPT | OS | Compulsory |

## Manage report subscription

Manage report subscription allows for the addition or deletion of a subscription to the Electronic funds transfer report (EFTRS).

## Manage Agent Trust (MAT)

The Manage Agent Trust (MAT) service allows an agent to create, maintain and remove a Tax Practitioner trust account.

Upon providing details of their trust account, this will then enable the Tax Practitioner to receive the EFT reconciliation report which shows details of each EFT refund sent to the tax agent's or BAS agent's nominated trust account.

## Get report

The Get report function allows you to retrieve a generated report. The reports functions are available to registered agents and fall into three categories:

* compulsory
* subscribed
* on-demand.

The lodgment performance report is a compulsory report to registered agents. It provides statistical information on the status and number of tax lodgments made during a lodgment period. The generation of these reports will be initiated by us periodically or at specific points in time when required. You do not have the choice to opt-out from receiving compulsory reports.

The activity statement client report (ASCRPT), activity statement lodgment report (ASLRPT) and income tax client report (ITCRPT) are on-demand and you must request these every time they are required, unless your software is designed to auto send requests on your behalf.

## On-demand reports

On-demand reports allow for a specific report to be generated on an ad-hoc basis. The following reports can be requested on demand:

* activity statement client report (ASCRPT) – this provides a list of your clients linked to your registered agent number for the activity statement role
* activity statement lodgment report (ASLRPT) – this provides a list of your clients and their associated lodgment activity information including the document identification number (DIN)
* income tax client report (ITCRPT) – this provides a list of your clients linked to your registered agent number for the income tax role.

## Electronic funds transfer (EFTRS) reconciliation

This subscribed report provides details of EFT refunds expected to be deposited into the registered agent's trust account. The report is generated on each business day where a deposit is expected and is available for 90 days after it is generated.

To be eligible for this report, you must have provided the details of the trust account to us. This can be done via your software using the [Manage Agent Trust (MAT)](#Manageagenttrust) service.

Each report lists:

* the registered agent's details
* the date of refunds
* the number of refunds
* the details of each refund
* the total value of refunds for the specific business day.

## Activity statement client report (ASCRPT)

The on-demand report provides details of clients linked to your registered agent number for the activity statement role. The report is generated on-demand and is available for 90 days after it is created.

You must request this report every time they are required (unless your software is designed to auto send requests on your behalf).

The client report does not include clients with a security assessed clients (SAC) protected rating. The client list will include ATO staff SAC.

This report is similar to the activity statement client list report supported in ELS.

In addition to the requesting agent details, the report lists:

* Client information
  + Client first name
  + Client surname
  + Client organisation name
  + Client type
  + Tax file number
  + Australian business number
* Client address
  + Postal address line 1
  + Postal address line 2
  + Suburb / town
  + State
  + Country
  + Postcode
* Role details
  + Client account number
  + Client account status
  + Address line 1
  + Address line 2
  + Suburb / town
  + State
  + Country
  + Postcode
  + Activity statement frequency
  + GST indicator
  + GST reporting method
  + Last activity statement lodged year
  + Last activity statement lodged month
  + Last activity statement form lodged
  + Withholder payer number.

## Activity statement lodgment report (ASLRPT)

The on-demand report provides a list of clients and their associated lodgment activity. The report is generated on-demand and is available for 90 days after it is created.

You must request this report every time they are required (unless your software is designed to auto send requests on your behalf).

In addition to the requesting agent details, the report lists:

* Client information
  + Client first name
  + Client surname
  + Client organisation name
  + Client type
  + Tax file number
  + Australian business number
* Role details
  + Client account number
  + Client account status
  + Activity statement frequency
  + GST indicator
  + DIN
  + Status
  + Hold reason
  + Form type
  + Form name
  + Period start date
  + Period end date
  + Due date
  + Withholder payer number.

## Income tax client report (ITCRPT)

The on-demand report provides details of clients linked to your registered agent number for the income tax role. The report is generated on-demand and is available for 90 days after it is created. For each client this report will display the four most recent years of data.

The client report does not include clients with a further return not necessary (FRNN) indicator or some security assessed clients (SAC).

Details include:

* Client details
  + Tax file number
  + Client type
  + Client first name
  + Client surname
  + Client organisation name
  + Substituted account period (SAP)
  + Lodgment method
  + Lodgment status
  + Current financial year lodgment due date.

See also:

* [Tax agent portal: adding and removing a client](https://www.ato.gov.au/tax-professionals/tax-agent-portal/using-the-tax-agent-portal/your-clients/adding-and-removing-a-client/)

## Income tax and fringe benefit tax lodgment performance report (ITLRPT)

The compulsory report compares the tax agent's performance against the 85% on-time lodgment benchmark. The report shows:

* the number of returns due, lodged, lodged on time and overdue
* the lodgment performance percentage for the practice
* the average lodgment performance percentage of similar practices.

It is a compulsory report that is generated annually following the end of the financial year. The report can only be retrieved for 14 days following the availability date.

Table 5: ITLPRPT availability dates

|  |  |
| --- | --- |
| Financial year | Report available |
| 2017 | 19 July 2018 |
| 2018 | 15 July 2019 |
| 2019 | 13 July 2020 |
| 2020 | 12 July 2021 |
| 2021 | 11 July 2022 |
| 2022 | 10 July 2023 |

See also:

* [How we calculate your lodgment performance](https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Lodgment-program-framework/85--on-time-lodgment-requirement/How-we-calculate-your-lodgment-performance/)

# Data validation and troubleshooting

Your software should examine your data for errors according to the specified PLS error codes. If an error is found, your software will not allow the data to be transmitted until you have corrected the error.

Find out about:

* [Partially completing a form](#Partiallycompletingaform)
* [Pre-lodge checks (validation of forms)](#Prelodgechecksvalidationofforms)
* [Interactive check – individual tax return](#Interactivecheckindividualtaxreturn)
* [Common lodgment mistakes and tips](#Commonlodgmenterrorsandtips)
* [Troubleshooting](#Troubleshooting)
* [PLS errors](#PLSerrors)

## Partially completing a form

The ability to partially complete a form will depend on your software package. We do not receive the data you've entered until the form is lodged.

## Pre-lodge checks (validation of forms)

Pre-lodge checks confirm details and highlight any discrepancies before you lodge. Pre-lodge checking may also be called a validation check in your software.

Checks are designed to ensure the integrity of the data transmitted via SBR-enabled software to us. These checks ensure that returns are correct and, as far as possible, data will be accepted for processing by our systems.

Pre-lodge checks may be built into your software. These checks perform tests on the data on the return before lodgment and advise you of any errors. The simplest example of this process is the check for an invalid TFN. If you use a TFN that is invalid, your software package should alert you. You must correct the TFN before you transmit the return.

If you use pre-lodge checking well before your clients' lodgment due dates, you can ensure that you have enough time to correct or verify any discrepancies and lodge on time.

You can complete a pre-lodge check before seeking your client's declaration to lodge the form.

## Interactive check

The interactive check is an enhanced pre-lodge check of activity statements and individual returns.

The PLS can scan for a number of different errors or discrepancies before lodgment. With SBR-enabled software, these errors should be reviewed before the forms are lodged.

Refer to the error messages generated by your software for more information.

## Common lodgment mistakes and tips

Simple errors on returns can delay the issue of assessments to your clients.

Take the time to read the following information. It will reduce delays and help us to help you:

* [‘Care of’ addresses](#Careofaddresses)
* [Tips for faster processing](#Tipsforfasterprocessing)
* [Activity statement tips](#Activitystatements)
* [Company tax return tips](#Companytaxreturn)
* [SMSF account status](#FBTreturn)

### ‘Care-of’ addresses

When completing address fields for a ‘care-of’ address, note that ‘C/-' is the only expression accepted by our systems. All other expressions result in an error and may delay your client’s assessment.

### Tips for faster processing

Most tax returns and amendments move through our processing systems without intervention. However, in some instances, missing or incorrect information can cause delays or produce errors and require manual intervention.

The following tips will help ensure returns are processed as quickly as possible:

* your client's surname, date of birth and gender (only required for some forms) must match the details on our systems
* check your client's surname against your most recent client listing – if your client has changed their name, or we have an incorrect spelling or punctuation, make sure you update their details before lodgment (see [Updating client details](https://www.ato.gov.au/tax-professionals/your-practice/tax-and-bas-agents/updating-client-details/)).
* the use of 'additional information' should be avoided wherever possible unless the information being provided is relevant to the outcome of the assessment. Unnecessary use of the additional free text field will delay processing of the return with the need for the ATO to manually review the information (see [Providing additional information](https://www.ato.gov.au/tax-professionals/prepare-and-lodge/tax-time-2018/before-you-lodge/prevent-delays-in-processing-returns/#TaxTime_Before_Situations_MR)).

The [client update](#ClientupdateCU) service can be used to update the client address.

### Activity statement tips

#### Revision indicator field

The revision indicator is not a compulsory field. It should only be completed when a revision is needed for an activity statement that has already been lodged.

A processing delay may occur when the field is completed for an original activity statement lodgment. The status of an activity statement or revision for your client can be viewed through the Tax Agent and BAS Agent portals.

#### Reporting method elections

If your client has chosen to pay GST or PAYG by instalments, they must keep the same method that was selected in quarter one for the remainder of the financial year.

#### Variations

If you vary the instalment amount, you must also include the estimated tax for the year. A varied PAYG instalment amount should be typed at T9 and the estimated tax for the year included at T8.

A varied GST instalment amount should be entered at G23 and the estimated GST for the year at G22.

A varied FBT instalment amount should be entered at F3 and F2.

### Company tax return tips

Consolidated company

If you are lodging a consolidated tax return on behalf of the head company, at item 3, 'Status of company', select Z1,''Consolidated head company'.

If the return is not an income tax consolidated group return lodged by the head company, do not include the Z1 label as this will delay processing.

#### Calculation statement – labels S and K

Not correctly completing K (PAYG instalments raised) and S (Amount due or refundable) in the Company tax return calculation statement may cause processing delays.

K should only include PAYG instalments reported on the company's monthly, quarterly or annual activity statements.

S is the total amount of tax payable or refundable and does not take into account any interim or voluntary payments. These payments will be automatically added to the assessment.

Refer to the calculation statement section of the Company tax returns.

### SMSF annual return tips

The account status provides information regarding whether contributions can be accepted by the self-managed super fund (SMSF) into an account maintained for the member or former member.

When lodging an SMSF annual return via the PLS, it is mandatory to provide an account status code for all members. Valid codes are O (open) and C (closed).

#### Members with a completed date of death label

If the member closing account balance has been completed with a value greater than zero, then the account status code must be O.

If the member closing account balance has not been completed or is zero, then the account status code must be C.

#### Members where the date of death label has not been completed

The account status code must be O if either:

* the member held a super interest in the SMSF as at 30 June of the reporting income year
* the SMSF expects to receive and will accept future payments on behalf of the member.

The account status code must be C if both:

* the member did not hold a super interest in the SMSF as at 30 June of the reporting income year, and
* the closing account balance has not been completed or is zero and any of the following apply
  + the member outward amounts less any rolled-in contributions at item 15K on a Rollover Benefit Statement (RBS) was completed with a value greater than zero
  + the member lump sum payment was completed with a value greater than zero
  + the member income stream payment was completed with a value greater than zero.

## Troubleshooting

Before calling us or your digital service provider, refer to:

* the relevant part of this guide
* any support documentation supplied with (or embedded in) your software product
* any software updates or directions provided to you by your digital service provider that may not have been actioned.
* [The PLS Troubleshooting Process](#PLSerrors)

You can also phone us on 13 72 86 Fast Key Code 3 1 2.

If you're unable to log into your software you can contact the AUSkey technical help desk by either:

* phoning 1300 287 539
* emailing [technical.help@ato.gov.au](mailto:technical.help@ato.gov.au).

See also:

* [Troubleshooting for businesses and tax practitioners](https://www.ato.gov.au/General/online-services/technical-support/troubleshooting-for-businesses-and-tax-practitioners/#backtotopels)

### PLS troubleshooting process

 If you are unable to determine the reason you cannot lodge, refer to the following.

First check:

[Current SBR system status](http://www.sbr.gov.au/software-developers/developer-tools/current-sbr-system-status) for the status and any remarks, and

[SBR2 System Status](https://sbr2-status.mybluemix.net/) for a green status.

If there are no issues from the above, complete the following steps:

1. Have you been able to lodge successfully via PLS before? If:
   * yes, proceed to step 2
   * no, go to [step 4.](#Step4)
2. How many clients does this issue affect?. If:
   * only one client, go to step 3
   * multiple clients, go to [step 4](#Step4).
3. Work through the following questions

|  |  |
| --- | --- |
| Is this client on your client list? | If:  yes, check you are linked to the correct role (AS or IT) and then log into the Tax Agent Portal to delete and then re-add the client.  no, a client must be on your client list before attempting lodgement.  If the above did not resolve the lodgement issue, proceed to work through the following questions/issues in this table.  Note: If your client has attempted to lodge in MyTax, the client could have been removed from your client list and may need to be re-added. |
| Are you running the latest version of your software? | To find the version you are using, access the Help (or set up) menu in your software then go to your Digital Service Provider’s website to check if this is the latest version. If:  yes, proceed to work through the following questions/issues in this table  no, you normally receive the latest updates via email from their Digital Service Provider. Please check your emails and/or download the latest version. |
| Is the form you are trying to lodge enabled in PLS and your software? | If:  yes, proceed to work through the following questions/issues in this table  no, or unsure, check [SBR-enabled](http://www.sbr.gov.au/products-register/browse-products-by-form/australian-taxation-office) or your Digital Service Provider’s website.  We recommend you talk to your Digital Service Provider about the forms available in your software. |
| Have you checked your Access Manager permissions? | If:  yes, and there are no issues, proceed to the next question/issue in this table  no, check the “Access and Permissions” in Access Manager. If required, ask your Administrator to make any changes. |
| Have you tried removing the ABN from the client’s return/statement? | If:  yes, proceed to the next question/issue in this table  no, remove your client’s ABN from the return/statement and try to lodge again. |
| Has the client's ABN has been cancelled in ATO systems? | If:  yes, a cancelled ABN will prevent lodgment in PLS. The client’s ABN will need to be reactivated  no, proceed to the next question/issue in this table. |
| Is the time on your computer or server correct? | Lodgment is prevented via PLS if the time on your computer doesn’t match the time according to the ATO, taking into account time differences for states/territories.  Is the time on your computer or server correct? If:  yes, proceed to the next question/issue in this table  no, adjust your time settings, including timezone, by right clicking on the time on your monitor (usually lower left or right hand corner). |
| Has your client ever had a Nominal TFN? | A client may have had a “Nominal TFN” which wasn’t deactivated properly on ATO systems when they changed to an ARN (Australian Registered Number).  Has the client ever had a nominal TFN? If:  yes, contact the ATO to ensure the Nominal TFN is correctly deactivated  no, proceed to the next question/issue in this table. |
| Do the client identification numbers (TFN and/or ABN) stored in your software match the client IDs used in the lodgement? | Check if the IDs are the same. If:  yes, delete the client IDs stored in your software then re-add them and try to lodge again  no, change the client IDs in your software to ensure they match. |

1. Work through the following questions

|  |  |
| --- | --- |
| Are you listed on the role (AS or IT)? | Check the client authorisation summary in Access Manager. Are you listed on the role? If:  yes, proceed to the next question/issue in this table  no, arrange to be added to the role.  Note: BAS agents cannot be added to an IT role. |
| Are you using desktop software (not Cloud), and if yes, do you have an AUSkey? | If:  yes, proceed to the next question/issue in this table.  no, an AUSkey is essential for using PLS. [Register for an AUSkey](https://abr.gov.au/AUSkey/Registering-for-AUSkey/Register-for-an-AUSkey/) |
| Are you using Cloud (hosted) software, or Cloud AUTH (‘Cloud Authorisation’ which uses the Digital Service Provider’s AUSkey) and if yes, have you advised the ATO of your software ID? | If you need assistance to determine if you are using Cloud or Cloud AUTH we recommend you contact your IT support or Digital Service Provider.  If yes,  log on to Access Manager (AUSkey required)  select 'My hosted software services'  follow the instructions to nominate a provider, or  if required, call to 1300 852 232. You will need to provide the Software provider name and/or their ABN, and Software ID.  no, proceed to the next question/issue in this table. |
| Is your AUSkey registered under the same ABN as the recorded with the Tax Practitioner Board? | If:  yes, proceed to the next question/issue in this table  no, or unsure, check with the Tax Practitioner Board that the ABN used for your AUSkey registration is the same as the ABN used for the Tax Practitioner Board registration. |
| Do you have multiple AUSkeys or have previous (no longer valid) AUSkeys? | If:  yes, log into AUSkey Manager to check which AUSkey your software is using for the lodgment. Ensure you check for the most recent date, as the most recent is not always at the top of the list.  no, proceed to the next question/issue in this table. |
| Is the AUSkey aligned correctly?  Note: Your software would have prompted you to do this when you set up PLS. | If:  yes, proceed to the next question/issue in this table  no, or unsure,  contact your IT support, or call the AUSkey helpdesk on 1300 287 539 for assistance on how to find the Keystore. |
| AUSkeys now have an expiration date so is your AUSkey is current? | If:  yes, proceed to the next question/issue in this table  no, or unsure, log into AUSkey Manager to check (this can be done by adding 2 years to the creation date). |
| Have you checked your Access Manager permissions? | If:  yes, proceed to the next question/issue in this table  no, check the “Access and Permissions” in Access Manager. Ask your Administrator to make any changes if required. |
| Is your Windows operating system compatible with the software you are using? | If:  yes, proceed to the next question/issue in this table  no,  SBR (PLS) is not compatible with Windows XP or older  Some software requires Windows 8 or newer.  Some software requires Windows 7 or newer  Some software is not compatible with Apple Mac operating system.  If you have any questions please contact your Digital Service Provider. |
| Is your firewall allowing transmissions from the ATO? | If:  yes, proceed to the next question/issue in this table  no, sometimes a firewall will stop messages from the ATO which prevents lodgment. You may need to check your firewall settings and if necessary seek assistance from your IT support. |
| Do your proxy settings allow transmissions from the ATO? | If:  yes, proceed to the next question/issue in this table  no, check your proxy settings (this is a program or a server which sits in between your computer and other computers. Proxy servers are mainly used for security by hiding the IP address) and if necessary seek assistance from your IT support. |
| Does your virus protection allow transmissions to and from the ATO? | If:  yes, proceed to the next question/issue in this table  no, check your virus protection settings or ask your IT support for assistance. |
| Do you use a NAS or Linux server? | If:  yes, some software and NAS and Linux servers are incompatible and we recommend you contact your Digital Service Provider to discuss.  no, proceed to the next question/issue in this table. |
| Is the time on your computer or server correct? | Lodgment is prevented via PLS if the time on your computer doesn’t match the time according to the ATO, taking into account time differences for states/territories.  If:  yes, contact your IT support or the ATO for further assistance if this table has not been able to resolve your issue.  no, advise the agent they will need to adjust their time settings. |

## PLS errors

The key practitioner lodgment service (PLS) errors are listed in the tables below. The lists of errors may expand in subsequent updates.

Against each error code is a description and the recommended action to take. When the recommended action says to phone us, we will ask you to provide your practice details and the details of the error.

The errors are grouped into three broad categories:

* [Authentication errors](#Authenticationerrors) – errors you may experience when logging in to the PLS
* [Form errors](#Formerrors) – errors specific to forms in the PLS
* [General errors](#Generalerrors) – errors that may apply to any PLS form or transaction.

If you're unable to resolve the error and still need help, phone us on 13 72 86 Fast Key Code 3 1 2.

### Authentication errors

Table 6: Authentication errors

|  |  |  |
| --- | --- | --- |
| Error code | Description | Recommended action |
| CMN.ATO.AUTH.007 | You do not have the correct permission to submit this request or retrieve this file.    Review your permissions in Access manager or contact your AUSkey Administrator. | Contact your AUSkey administrator to authorise your AUSkey for the relevant registered agent number.    Check that the client identifiers on your client record in your software are correct:   * Is the ABN correct for the TFN? * Is the TFN correct for the client name? * Is the ABN correct for the client name?     If necessary, set up your permissions in Access Manager (see [Access Manager](#AccessManager)). |
| CMN.ATO.AUTH.001 | Requesting entity is not authorised to lodge on behalf of the customer. | Your registered agent number is not linked to the ABN of the selected AUSkey.    Confirm the AUSkey selected to submit this lodgment is correctly linked to your registered agent number.    Attempt to correct in Access Manager. If you still need help, phone the AUSkey help desk on 1300 287 539. |
| CMN.ATO.AUTH.002 | You are not authorised to lodge on behalf of this client. | Link this client to your registered agent number (if you are authorised by the client to do so) using the client update service or the portal. In some instances, it may take overnight to process your request.    If the link already exists, the client may be restricted in Access Manager. Contact your AUSkey Administrator to allow 'view all restricted clients' or to have the restriction for this client overridden.    If the problem persists and the client is appearing on your client list and is not a restricted client, you may need to remove and re-add the client and try to lodge again. |
| CMN.ATO.AUTH.004 | No ATO reports currently available. Please try again later. | If the problem persists, check your permissions in Access Manager as you may not be authorised for this report type.    If you are using cloud-based software, you may need to contact your software provider. |
| CMN.ATO.AUTH.005 | Your AUSkey is not linked to this registered agent number in Access Manager. | Your AUSkey Administrator may need to authorise your agent number for this AUSkey.    Ensure your permissions are set up correctly in Access Manager. |
| CMN.ATO.AUTH.006 | The requested report belongs to another intermediary. Review request details and try again. | Check that the client-to-agent relationship is correct; the client may be linked to another agent.    If the client is linked to your registered agent number, remove and re-add the client and then try again. |
| CMN.ATO.AUTH.008 | You are not authorised to lodge on behalf of this client. | Link this client to your registered agent number, using the client update service or the portal. In some instances, it may take overnight to process your request.    If the link already exists, the client may be restricted in Access Manager. Contact your AUSkey Administrator to allow 'view all restricted clients' or to have the restriction for this client overridden.    If the client is appearing on your client list and is not a restricted client, you may need to remove and re-add the client and try to lodge again.    Your agent number must also be linked to the correct agent ABN in Access Manager. Ask your AUSkey Administrator to make any necessary changes.    If using cloud based software, you can phone us on 1300 852 232 to check your software ID. |
| CMN.ATO.AUTH.009 | Length of the software ID must be 10 characters. | Check the software ID to ensure it is correct. |
| SBR.GEN.AUTH.002 | Mandatory information provided in the transmission is invalid. | Check that you have correctly recorded client information in your practice management software. |
| SBR.GEN.AUTH.003 | Reporting party identifier information is missing from the lodgment. | Check that you have included the reporting party identifier (TFN or ABN). |
| SBR.GEN.AUTH.004 | Check AUSkey details match the details of the user submitting the information. | Check that the correct AUSkey has been selected for this lodgment.    If necessary, contact your AUSkey Administrator.    If you still need help, phone the AUSkey help desk on 1300 287 539. |
| SBR.GEN.AUTH.005 | Misalignment of identifying information. | Check that the client identifiers (TFN or ABN) entered into the practice software match the client identifiers used for the lodgment. |
| SBR.GEN.AUTH.006 | The software provider has not been nominated to secure your online (cloud) transmissions. | You must nominate your software provider before attempting to lodge.    Phone us on 1300 852 232 or use Access Manager to notify us of a hosted SBR software service.    See [Cloud software authentication and authorisation](https://www.ato.gov.au/general/gen/cloud-software-authentication-and-authorisation/) for more information on hosted SBR services. |
| SBR.GEN.AUTH.007 | The software provider has not been accredited as an online (cloud) software provider. | Contact your software provider. |
| SBR.GEN.AUTH.008 | Your nomination with the online (cloud) software provider does not contain the correct software ID. | Check and update your hosted SBR software ID through Access Manager or by phoning 1300 852 232. |
| SBR.GEN.AUTH.009 | You do not have the correct permission to submit this lodgment. | Review your permissions in Access Manager or contact your AUSkey Administrator. |
| SBR.GEN.AUTH.010 | Your transaction failed due to a problem with the online (cloud) software provider's system. | The AUSkey used by the software provider for securing online (cloud) transmissions is not enabled for these services.  Contact your software provider. |
| SBR.GEN.AUTH.011 | The software provider has disabled your nomination. | Contact your software provider, or nominate a new hosted software service on 1300 852 232. |
| SBR.GEN.AUTH.012 | Intermediary identifier information is missing from the lodgment. | Ensure that the TFN, ABN or ARN of the intermediary is in the appropriate field. |
| SBR.GEN.AUTH.013 | The ABN of the business being acted on behalf of is required. | Attempt to correct the field. |
| SBR.GEN.AUTH.014 | A client’s ABN, TFN, WPN or ARN is required for this request. | Attempt to correct the field. |
| SBR.GEN.AUTH.015 | You are not authorised to submit this request. Review permissions in Access Manager and try again. | Check your permissions in Access Manager or contact your AUSkey Administrator. |

### Form errors

Table 7: Form errors

|  |  |  |
| --- | --- | --- |
| Error code | Description | Recommended action |
| CMN.ATO.AS.000162 | DIN – document identification number is required. | A valid document identification number (DIN) must be provided. |
| CMN.ATO.CGTS.402181 | Invalid small business concessions total amount. | Total small business concessions cannot be greater than Total current year capital gains less the capital gains tax (CGT) discount. |
| CMN.ATO.CGTS.402184 | Invalid amount. Total net capital gain amount incorrect. | Net capital gain must equal Total current year capital gains, less:   * Total capital losses applied * Total capital gains discount applied, and * Total small business concessions applied . |
| CMN.ATO.CTR.428028 | Invalid percentage of foreign shareholding (valid values are 1–100%). | Percentage of foreign shareholding must be between 1 and 100. |
| CMN.ATO.CTR.428076 | Invalid percentage of non-member income. | Percentage of non-member income must be between 1 and 100. |
| CMN.ATO.CTR.428167 | Total salary and wage expenses action code required, where amount field has been populated. | At Financial and other information, when there is an amount present at Total salary and wage expenses the Total salary and wage expenses action code must also be provided. |
| CMN.ATO.CTR.428185 | Check claim for early payment interest CR – must not be less than 50 cents. | Check the Credit for interest on early payments – amount of interest and provide an answer that is above 50 cents. |
| CMN.ATO.CTR.428352 | International dealings schedule required. | An International dealings schedule is required if any of the following apply:   * there is an amount present at Offshore banking unit adjustment * the value of dealings with international related parties is greater than $2 million. * the entity had either a direct or indirect interest in a foreign trust, foreign company, controlled foreign entity or transferor trust. * there is a yes response to the question 'Did the thin capitalisation provisions affect you?' |
| CMN.ATO.CTR.428354 | Research and development tax incentive schedule must be attached. | Where R&D labels have been completed, a Research and development tax incentive schedule must be attached. |
| CMN.ATO.CTR.428376 | Trading account items are present without cost of sales. | When trading account items are present, Cost of sales must be completed. |
| CMN.ATO.CTR.428385 | Response to international aggregate amount transactions question incorrect | If there is no response to the question 'Did you have any transactions or dealings with international related parties?' there cannot be a no response to the question 'Was the aggregate amount of the transactions or dealings with international related parties greater than $2 million?'    As these items relate to international related party dealings or transfer pricing, the answers cannot conflict with one another. |
| CMN.ATO.CTR.428396 | In calculation statement, PAYG instalments raised amount should be greater than or equal to zero. | When the Status of company is Consolidated head company or Consolidated subsidiary member; there should be an amount for PAYG instalments raised in the calculation statement. |
| CMN.ATO.CTR.428417 | Transactions with specified countries question incorrect. | If there is a yes response on the International dealings schedule at 'Did you have dealings with international related parties located in specified countries?' the response at Overseas transactions – Transactions with specified countries (Item 30 Label I) on the Company return must also be yes. |
| CMN.ATO.CTR.430014 | International dealings schedule required. | An International dealings schedule must be attached if any of the following amounts are greater than zero:   * interest expenses overseas * royalty expenses overseas * section 46FA deduction for flow-on dividends. |
| CMN.ATO.CTR.430016 | Depreciation expenses are greater than accounting expenditure subject to R&D incentive plus non-deductible expenses. | For a taxpayer not claiming Deduction for certain assets at Small business entity simplified depreciation, Depreciation expenses cannot be greater than the sum of:   * accounting expenditure subject to R&D tax incentive, and * non-deductible expenses. |
| CMN.ATO.CTR.430021 | Check depreciation expenses or deduction for decline in value of depreciating assets amount. | One of the following problems needs to be addressed, either:   * an amount is present at Deduction for decline in value of depreciating assets and there is no amount at Depreciation expenses * an amount is present at Depreciation expenses and there is no amount at Deduction for decline in value of depreciating assets, and the taxpayer is not claiming any Deduction for certain assets at Small business entity simplified depreciation. |
| CMN.ATO.CUREL.000041 | Either individual or non-individual name must be supplied. | You must include the client name. |
| CMN.ATO.DIDS.000002 | Description of interest or dividend expense contains invalid text. | A valid text character can be a letter, a numeral, a space or one of the following characters: & \* ( ) - ' / |
| CMN.ATO.IDS.440002 | International related party dealings information is required. | If there is a yes response to 'Is the total of your international related party dealings over $2 million?' all International related party dealings questions must be completed. |
| CMN.ATO.IDS.440003 | International related party dealings question incorrect. | If the Foreign country code has been completed, the response to 'Did you have dealings with international related parties, apart from dealings with related parties located in specified countries?' must be yes. |
| CMN.ATO.IDS.440004 | Foreign country code required. | If there is a yes response to 'Did you have dealings with international related parties, apart from dealings with related parties located in specified countries?', the Foreign country code must be completed. |
| CMN.ATO.IDS.440013 | Tangible property of revenue nature information incomplete. | If there is a yes response to 'Did you have any international related party dealings involving tangible property of a revenue nature, including trading stock and raw materials?' the following must all be completed:   * Expenditure or Revenue * Main pricing methodology code * Percentage of dealings with documentation code |
| CMN.ATO.IDS.440023 | International related party dealings information required. | If there is a yes response to 'Did you have any service arrangements with international related parties?' , service arrangements information must be completed. |
| CMN.ATO.IDS.440035 | International related party dealings question incorrect. | If international related party dealings information has been completed for derivative transactions, the response to 'Did you have any derivative transactions with international related parties?' must be yes. |
| CMN.ATO.IDS.440456 | International related party dealings information required. | If there is a yes response to 'Did you have any dealings of a financial nature with international related parties?' , financial dealings information must be completed for one or more of the following:   * amounts borrowed * amounts loaned * interest * guarantees * insurance * reinsurance * other financial dealings. |
| CMN.ATO.IDS.440052 | Interest information incomplete. | If there is a 'yes' response to 'Did you have any dealings of a financial nature with international related parties?' , and you intend to complete Interest , the following must be completed:   * Expenditure or Revenue, * Main pricing  methodology code * Percentage of dealings with documentation code |
| CMN.ATO.IDS.440058 | Other dealings of a revenue nature information incomplete. | If there is a yes response to 'Did you have any other international related party dealings of a revenue nature?', the following must all be completed:   * Expenditure or Revenue * Main pricing methodology code * Percentage of dealings with documentation code * Description |
| CMN.ATO.IDS.440074 | International related party dealings information required. | If there is a yes response to 'Did you provide or receive share-based employee remuneration to or from an international related party?', you must complete Deductions and/or Income. |
| CMN.ATO.IDS.440081 | Branch operations information is required. | If there is a yes response to 'Do you have any branch operations (including Australian branch operations if you are a non-resident)?', Amounts claimed or returned for internally recorded dealings with branch operations must be completed. |
| CMN.ATO.IDS.440105 | Interests in foreign entities information not required. | If there is a no response to 'Did you have any interests in controlled foreign companies (CFCs) or controlled foreign trusts (CFTs)?', then the following should not be completed:   * the Number of CFCs and CFTs that you had an interest in * Specify the amounts included in assessable income under sections 456, 457 or 459A * 'Did you have a CFC that was a resident of an unlisted country that provided a benefit (as defined in section 47A of the ITAA 1936), either directly or indirectly, to you or any of your related entities at any time during the income year?'. |
| CMN.ATO.IDS.440106 | Interests in foreign entities information required. | If there is a yes response to 'Did you have any interests in controlled foreign companies (CFCs) or controlled foreign trusts (CFTs)?', the following must all be completed:   * number of CFCs and CFTs that you had an interest in * amounts included in assessable income under sections 456, 457 or 459A * a response to 'Did you have a CFC that was a resident of an unlisted country that provided a benefit (as defined in section 47A of the ITAA 1936), either directly or indirectly, to you or any of your related entities at any time during the income year?'. |
| CMN.ATO.IDS.440116 | Interests in foreign entities information required. | If there is a yes response to 'Do you have foreign branch operations or any direct or indirect interests in foreign companies or foreign trusts?, the following must all be completed:   * non-assessable foreign income derived under sections 23AH, 23AI or 23AJ * a response to 'Did you have any debt deductions in earning non-assessable non-exempt foreign income?' * a response to 'Did you have any capital gains tax (CGT) events in relation to your interest in a foreign company?' |
| CMN.ATO.IDS.440147 | Thin capitalisation information required. | If there is a no response to 'Has an Australian resident company elected under subdivision 820-FB of the ITAA 1997 to treat your qualifying Australian branch operations as part of a consolidated group, MEC group or a single company for thin capitalisation purposes?', then:   * the Australian business number (ABN) should not be completed * all subsequent thin capitalisation questions should be completed. |
| CMN.ATO.IDS.440162 | Amount of debt deduction disallowed is required. | If 'What was your entity type at the end of the income year?' code is present, the Amount of debt deduction disallowed is required.    If there is no debt deduction disallowed calculated, enter zero. |
| CMN.ATO.IITR.000004 | Check spouse's income for correct calculation of Medicare levy reduction. | Check the entry at Your spouse's taxed element of a superannuation lump sum at which zero tax rate. If the spouse received a lump sum that includes the low rate cap, this label must be completed in order to correctly calculate the Medicare levy reduction. |
| CMN.ATO.IITR.000013 | Check reportable employer superannuation contributions as MLS liability may be incurred. | Check that compulsory super contributions have not been included in Reportable employer superannuation contributions in the Income test section.    Some reportable employer superannuation contributions are incorrectly reported on payment summaries; these amounts are generally salary sacrifice super contributions only. Incorrect reporting may cause a Medicare levy surcharge liability. |
| CMN.ATO.IITR.000054 | Taxpayer daytime contact details must be provided. | You must include either the taxpayer's daytime or mobile phone number. |
| CMN.ATO.IITR.000112 | Current postal address state and postcode are required for Australian addresses. | State, postcode, and country are required in the Current postal address field. |
| CMN.ATO.IITR.000178 | Account name contains invalid text. | A valid text character can be a letter, a numeral, a space or one of the following characters: & \* ( ) - ' / |
| CMN.ATO.IITR.000214 | Net non-primary production income/loss amount is incorrect. | The amount provided at Non-primary production – Net income or loss from business amount must equal the sum of:   * net income or loss from carrying on a business or investing * net income or loss from carrying on a rental property business * other income or loss relating to net income or loss from business. |
| CMN.ATO.IITR.000217 | Payer's – withholder payer number is invalid. | Either payer's Australian business number (ABN) or payer's – Withholder payer number can be populated, but not both. |
| CMN.ATO.IITR.000238 | Share of net income from trusts less capital gains, foreign income and franked distributions is invalid. | When a Share of net income from trusts less capital gains, foreign income and franked distributions action code is present, an amount above zero is required at Share of net income from trusts less capital gains, foreign income and franked distributions. |
| CMN.ATO.IITR.000254 | Foreign income tax offset must be less than total foreign income. | Foreign income tax offset must be less than the sum of:   * Total current year capital gains * CFC income * Transferor trust income * Other net foreign employment income * Net foreign pension or annuity income without an undeducted purchase price * Net foreign pension or annuity income with an undeducted purchase price * Net foreign rent * Other net foreign source income * Net foreign employment income – payment summary * Primary production deferred losses * Non-primary production deferred losses |
| CMN.ATO.IITR.000257 | Net non-primary production income/loss is incorrect. | Non-primary production – Net income or loss from business must equal to:   * Non-primary production – net income or loss from business this year. less * Non-primary production – deferred non-commercial losses from a prior year. |
| CMN.ATO.IITR.000263 | Total income or loss field is incorrect. | The total of all income fields must equal the amount at Total income or loss. |
| CMN.ATO.IITR.000274 | Payer's – withholder payer number is invalid. | Payer's – Withholder payer number for salary or wages is incorrect. |
| CMN.ATO.IITR.000377 | Payer's Australian business number is invalid | The payer's Australian business number is incorrect. |
| CMN.ATO.IITR.000502 | Enter number of days NOT liable for Medicare levy surcharge. | Where the taxpayer and their dependants have not been covered by private patient hospital cover for the entire income year, Number of days not liable for surcharge, must be provided. |
| CMN.ATO.IITR.000504 | Incorrect value for number of days not liable for Medicare levy surcharge. | If private patient hospital cover has been retained for the whole year, Number of days not liable for surcharge must be blank or a valid accounting period. |
| CMN.ATO.IITR.000605 | Tax claim code is required. | When any private health insurance policy details have been completed, a Tax claim code must be present. |
| CMN.ATO.IITR.000636 | Bank account details have not been completed. Any refund due may be delayed. | Complete financial institution details. |
| CMN.ATO.IITR.020011 | Check criteria for the completion of government super contributions. | Where adjusted Taxable income exceeds $37,000, low income super contribution will not be permitted. As the taxable income is $51,021 or less, government super contributions should only be completed where a personal contribution is made to the super fund, for which a deduction was not claimed. |
| CMN.ATO.IITR.020019 | Check completion of government super contributions. | As the estimated total income is below $34,488, there is no need to complete government super contributions for either co-contribution or low income super contribution purposes, unless employment or business income relating to an earlier income year has been disclosed for either:   * Salary or wages * Allowances, earnings, tips, director's fees * Total assessable discount amount * Total reportable fringe benefits amount from employers exempt under section 57A * Total reportable fringe benefits amount from employers not exempt under section 57A Reportable employer superannuation contributions * Business income and expenses. |
| CMN.ATO.IITR.021015 | Adjusted taxable income is incorrect. | Adjusted taxable income must include:   * taxable income (assessable income minus deductions) * adjusted fringe benefits amount (total reportable fringe benefits amounts × 0.53) * tax-free government pensions or benefits * target foreign income * reportable super contributions (includes both reportable employer super contributions and deductible personal super contributions) * total net investment loss (includes both net financial investment loss and net rental property loss) * child support paid. |
| CMN.ATO.IITR.022015 | Adjusted taxable income is incorrect | Adjusted taxable income must include:   * taxable income (assessable income minus deductions) * adjusted fringe benefits amount (total reportable fringe benefits amounts × 0.53) * tax-free government pensions or benefits * target foreign income * reportable super contributions (includes both reportable employer super contributions and deductible personal super contributions) * total net investment loss (includes both net financial investment loss and net rental property loss)   child support paid |
| CMN.ATO.IITR.022019 | Check completion of government super contributions. | As the estimated total income is below $34,488, there is no need to complete government super contributions for either co-contribution or low income super contribution purposes, unless employment or business income relating to an earlier income year has been disclosed for either:   * Salary or wages * Allowances, earnings, tips, director's fees * Total assessable discount amount * Total reportable fringe benefits amount from employers exempt under section 57A * Total reportable fringe benefits amount from employers not exempt under section 57A Reportable employer superannuation contributions * Business income and expenses. |
| CMN.ATO.IITR.200001 | Questions relating to the full individual return form must be answered. | When the Income tax return type is not provided (implying that the return is to be treated as a full Individual return), the following questions must be answered:   * 'Did you have a capital gains tax event during the year?' * Did you have either a direct or indirect interest in a controlled foreign company (CFC)?' * 'Have you ever, either directly or indirectly, caused the transfer of property (including money) or services to a non-resident trust estate?', and * 'During the year did you own, or had interest in, assets located outside Australia with total value of AUD $50,000 or more?' . |
| CMN.ATO.IITR.200003 | Dividend amounts for the application for the refund of franking credits have not been provided. | When the Income tax return type is provided (implying the return is to be treated as a short Individual return), one or more of the following must be provided at Dividends:   * Unfranked amount * Franked amount * Franking credit, or * Tax file number amounts withheld from dividends. |
| CMN.ATO.IITR.200014 | Check deductible personal superannuation contributions. | Rebate income is used to determine eligibility for the Seniors and pensioners tax offset.  Where applicable, complete deductible Personal superannuation contributions in the Supplementary section. |
| CMN.ATO.IITR.200015 | Check reportable employer superannuation contributions as SPO entitlement may be impacted. | Check that compulsory super contributions have not been included in Reportable employer superannuation contributions in the income test section.    Some reportable employer superannuation contributions are incorrectly reported on payment summaries; these amounts are generally salary sacrifice super contributions only. Incorrect reporting will result in reduced Senior and pensioner offset entitlement. |
| CMN.ATO.IITR.200016 | Check spouse's income for senior and pensioner tax offset. | If a Seniors and pensioners tax offset claim code is present, check if Spouse details are required. |
| CMN.ATO.IITR.200033 | Check deductible personal superannuation contributions. | Income for surcharge purposes is used to determine if the taxpayer is liable for Medicare levy surcharge.    Where applicable, complete deductible Personal superannuation contributions in the Supplementary section. |
| CMN.ATO.IITR.210002 | Check spouse income from payment summaries. | In claiming the Superannuation contributions on behalf of your spouse tax offset in the Supplementary section, if the taxpayer's spouse has reportable fringe benefits amounts or reportable employer superannuation contributions on their payment summaries, complete Spouse details – married or de facto on the taxpayers tax return. |
| CMN.ATO.IITR.210003 | Check private health insurance details from policy statement. | In Private health insurance policy details, the amounts shown on the statement at Your premiums eligible for Australian Government rebate and Your Australian Government rebate received must to be entered. |
| CMN.ATO.IITR.210016 | Spouse details required. | Spouse details are required where the private health insurance tax claim code shows there was a spouse during the income year. |
| CMN.ATO.IITR.300000 | Check net capital gains and net capital losses carried forward relate to collectables. | Check that Net capital gains and Net capital losses carried forward to later income years relate to collectables. |
| CMN.ATO.IITR.300001 | Primary production averaging will be applied as there is a zero at one or more of the labels. | Primary production averaging will be applied to this assessment as there is a zero at one or more of the primary production labels:   * Distribution from partnerships * Share of net income from trusts * Related deductions * Net income or loss from business * Net farm management deposits or repayments.   These labels may have been completed as a result of information supplied in the main partnership or trust returns or the business income and expense labels.    If primary production averaging does not apply to this assessment, primary production labels must be left blank.    A zero at Share of net income from trusts is acceptable where the beneficiary is presently entitled to the income of a trust that is carrying on a primary production business that resulted in a loss. |
| CMN.ATO.IITR.300003 | Check tax free pension amounts. | Ensure only tax-free pensions paid by Centrelink or Department of Veterans Affairs are included in tax-free government pensions; and not taxable payments shown at:   * Australian Government allowances and payments * Australian Government pensions and allowances * Australian annuities and superannuation income streams. ( |
| CMN.ATO.IITR.300005 | Check reportable employer superannuation contributions. | Check that compulsory super contributions have not been included in Reportable employer superannuation contributions in the income test section.    Some reportable employer superannuation contributions are incorrectly reported on payment summaries; these amounts are generally salary sacrifice super contributions only. |
| CMN.ATO.IITR.300010 | Check completion of government super contributions. | Government super contributions should be completed where a low income super contribution or a co-contribution may be entitled, so any business partnership income will be recorded as business income. |
| CMN.ATO.IITR.300011 | Check completion of government super contributions. | Government super contributions (Item A3) fields do not need to be completed for low income super contribution purposes, unless employment or business income relating to an earlier income year has been disclosed at either:   * Salary and wages * Allowances, earnings, tips, director's fees * Total assessable discount amount * Total reportable fringe benefits amount * Reportable employer superannuation contributions * Business income and expenses |
| CMN.ATO.IITR.300012 | Government super contribution fields may need to be completed. | Government super contributions fields may need to be completed for low income super contribution purposes, where employment or business income relating to an earlier income year has been disclosed for either:   * Salary and wages * Allowances, earnings, tips, director's fees * Total assessable discount amount * Total reportable fringe benefits amount * Reportable employer superannuation contributions * Business income and expenses. |
| CMN.ATO.IITR.300013 | No income or deduction amounts present. Is this a nil return? | Check income or deduction amounts if return is not intended to report nil. |
| CMN.ATO.IITR.300015 | Check claim for superannuation deductions as income attributable to eligible employment is present. | Claim for superannuation deductions should be checked as employment income is present. |
| CMN.ATO.IITR.300016 | Work related expense deductions can only be claimed if salary or allowance income is declared | Work related expense deductions can only be claimed if income is declared at either:   * Salary and wages * Allowances, earnings, tips, director's fees. |
| CMN.ATO.IITR.300031 | Total business or personal services income, and description of main business activity are required. | Where an Industry code is present, there must be either:   * Description of main business or professional activity * amounts at primary production or non-primary production income in Business income and expenses * net personal services income. |
| CMN.ATO.IITR.300039 | 'Business loss activity – description of activity' is required. | Business loss activity details (Item P9) must be present when either of the following are present:   * a loss amount for primary production business income, non-primary production business income * net personal services income. |
| CMN.ATO.IITR.300040 | 'Business loss activity – description of activity' is required. | Description of activity (Label D) at Business loss activity (Item P9) must be provided when a loss has been entered at either:   * Distribution from partnerships * Distribution from partnerships less foreign income. |
| CMN.ATO.IITR.300094 | Net rental property loss is incorrect. | If the total of Net rental property income less Net rental property deductions is less than zero, the difference must be inserted at Net rental property loss  If the difference exceeds zero, then zero must be entered at Net rental property loss. |
| CMN.ATO.IITR.300105 | Main salary or wage occupation description and Occupation code must be provided. | The Main salary or wage occupation description and Occupation code must be provided when either:   * payer's ABN or payer's – withholder payer number are present, or * there are positive amounts for any of the following:   + gross income   + Work related car expenses   + Work related travel expenses   + Work related uniform, occupation specific or protective clothing, laundry and dry cleaning expenses   + Work related self-education expenses   + Other work related expenses |
| CMN.ATO.IITR.300106 | Gross income, ABN/WPN or work related expense deductions must be provided. | When the Main salary or wage occupation description or Occupation code are present, Gross income amount must be completed, along with, either:   * payer's ABN or payer's – withholder payer number, or * a positive amount for either   + Work related car expenses   + Work related travel expenses   + Work related uniform, occupation specific or protective clothing, laundry and dry cleaning expenses   + Work related self-education expenses   + Other work related expenses |
| CMN.ATO.IITR.310006 | The sum of deferred losses must equal total deferred losses. | Your share of deferred losses from partnership activities (Item 16 Label F), plus Deferred losses from sole trader activities must equal the sum of primary and non-primary production deferred losses. |
| CMN.ATO.IITR.310052 | Response to 'Did you receive any personal service Income?' is required. | A response is required for 'Did you receive any personal service income?' when there are amounts at any of the following:   * Total expenses non-primary production * Total expenses primary production * Net income or loss from business this year non-primary production * Net income from business this year primary production |
| CMN.ATO.IITR.310104 | Work related uniform expense item details on attached work related expenses schedule required. | Where there is an amount above zero for Work related uniform, occupation specific or protective clothing, laundry and dry cleaning expenses, work related self-education expense item details of the following must be provided (on the attached Work related expenses schedule):   * Uniform, protective or occupation specific clothing and laundry expenses – description of clothing and justification for work purposes * Clothing expenses – category * Clothing expenses – amount * Clothing expenses – standard evidence/calculation information code. |
| CMN.ATO.IITR.400030 | Had spouse for the full year must be answered. | The question, Did you have a spouse for the full year? must be answered when details have been provided for either:   * Spouse's date of birth * Spouse details – date you had a spouse from * Spouse details – date you had a spouse to * Amount of any Australian Government pensions and allowances received by your spouse in the year of the return * Your spouse's adjustable tax income total amount. |
| CMN.ATO.IITR.410009 | Total business income amount required. | If Business name of main business or Business address of main business is present, the Total business income (primary production or non-primary production) is required at Business income and expenses. |
| CMN.ATO.IITR.410016 | Product ruling year and number details are required. | When either Product ruling year or Product ruling number have been provided, both fields must be completed. |
| CMN.ATO.IITR.600001 | Check claim for work related clothing and/or laundry expenses | Check claim for work related clothing and/or laundry expenses, information may be missing or incorrect. |
| CMN.ATO.IITR.600016 | Income from investment, partnership and other sources indicator is required. | When Income from investment, partnership and other sources is zero or not provided, the Income from investment, partnership and other sources indicator must be yes. |
| CMN.ATO.IITR.600037 | Work related uniform, occupation specific or protective clothing action code is required. | When an amount above zero is provided for Work related uniform, occupation specific or protective clothing, laundry and dry cleaning expenses, the Work related uniform, occupation specific or protective clothing, laundry, and dry cleaning expenses action code must be completed. |
| CMN.ATO.IITR.600086 | At least one of the salary or wages details must be provided. | Where Salary or wages (Item 1) have been provided, at least one of the Salary or wage details must be provided. |
| CMN.ATO.IITR.630001 | Check deductible personal superannuation contributions | Check deductible personal superannuation contributions; information may be missing or incorrect. |
| CMN.ATO.IITR.630002 | Check Australian superannuation income stream amounts. | Check tax withheld from Australian annuities and superannuation income streams and Australian superannuation income stream offset. The taxpayer is older than 61 years and Australian annuities and superannuation income stream untaxed elements are present.    The tax-free components or the taxed elements of Australian superannuation income streams may have been incorrectly entered as an untaxed element. |
| CMN.ATO.IITR.630005 | Check tax withheld against income. | Check the tax withheld, as the amount is greater than or equal to the sum of income amounts from salary and wages attributed to personal services income. |
| CMN.ATO.IITR.630012 | Check the tax withheld amount matches total tax withheld from the PAYG SLS summary. | Check the following:   * the tax withheld amount matches total tax withheld from the PAYG superannuation lump sum summary * the payment is from a taxed or untaxed element * the taxpayer's age when payment was received. |
| CMN.ATO.IITR.EM0054 | Invalid or incomplete BSB details provided. | The BSB must be for a valid Australian bank account and include numerical characters only. |
| CMN.ATO.LS.414008 | Tax losses carried forward to later income years, Total is not equal to Part F Label J. | The total of Tax losses carried forward to later income years (Part A) must equal to Part F Label J. |
| CMN.ATO.LS.414023 | Answer to changeover time question is required. | A response must be provided to 'Has a changeover time occurred in relation to the company after 1:00pm by legal time in the Australian Capital Territory on 11 November 1999?'. |
| CMN.ATO.PTR.430130 | Key financial information amounts and/or business and professional amounts must be present. | If Net income or loss from business, either primary production or non-primary production, is present, there must be an amount included under either:   * assets, liabilities or proprietors' funds * business and professional items. |
| CMN.ATO.PTR.430144 | Distribution of PP income cannot exceed net PP income | The amount of primary production income in the distribution statement is greater than:   * Income or loss from a business – net primary production income,plus * primary production Distribution from partnerships,plus * primary production Share of net income from trusts, less * primary production deductions relating to distribution. |
| CMN.ATO.PTR.430171 | Net rental income must equal the sum of all partners' share of net rental income | The amount at Net rental property income or loss must equal the sum of all amounts recorded in the Statement of distribution – Share of net rental property income or loss. |
| CMN.ATO.PTR.430706 | Net Australian income/loss must equal total distributed PP, non-PP income and Franked distributions. | In all Statements of distribution and Franked distributions, the Net Australian income/loss amount must equal the sum of:   * Share of income – primary production, and * Share of income – non-primary production. |
| CMN.ATO.PTR.431047 | Partner distribution amounts are missing or have a value of zero. | For each partner listed in the Statement of distribution, there must be an amount value greater than zero for the following fields:   * Share of income –Primary production * Share of income – Non-primary production * Franked distributions * Franking credit * TFN amounts withheld * Australian franking credits from a New Zealand company.   For remaining fields where the amount is nil, zero should be entered at the relevant label. |
| CMN.ATO.PTR.432001 | Net small business income is incorrect. | The sum of Share of net small business income in the Distribution statement cannot be greater than Net small business income. |
| CMN.ATO.RDTIS.438049 | The indicated aggregated turnover is incorrect. | With an indicated Aggregated turnover of less than $20 million, the Aggregated turnover must be present, and less than $20 million. |
| CMN.ATO.RS.000011 | The non-individuals only section – trusts and partnerships cannot be populated. | When the Entity type code is equal to 117 (for individuals), none of the fields in the Non-individuals only section – trusts and partnerships should be populated. |
| CMN.ATO.SMSFAR.436156 | Total member closing account balances must equal the sum of all members' closing balances. | Check Total member closing account balances to make sure it equals the sum of Closing account balance amounts for all members. |
| CMN.ATO.SMSFAR.436352 | Exempt current pension income cannot be greater than gross income. | Exempt current pension income cannot be greater than Gross income, less all of the following:   * Transfers from foreign funds * Assessable contributions * Assessable income due to changed tax status of fund, and * Net non-arm's length income. |
| CMN.ATO.SMSFAR.436607 | Income stream payment code is required. | If an Income stream payment is provided, an Income stream payment code is. |
| CMN.ATO.SMSFAR.436636 | If fund has exempt income then it must have non-deductible expenses. | If Exempt current pension income is greater than zero, then details of Deductions and non-deductible expenses must be provided. |
| CMN.ATO.SMSFAR.436683 | Tax on No-TFN-quoted contributions must be supplied. | A figure must be supplied at Tax on No-TFN-quoted contributions. |
| CMN.ATO.SMSFAR.436686 | No-TFN-quoted contributions must be supplied. A value must be included in the field, even if the value is zero. | A figure must be supplied at No-TFN-quoted contributions, even if the value is zero. |
| CMN.ATO.TRT.432179 | Net trust income must equal distributed income. | If the overall net trust income (the sum of net Australian income/loss, net capital gains, attributed foreign income, other assessable foreign source income; minus allowable tax losses of earlier income years deducted this year) is greater than zero, then the sum of the income amounts in the Statements of distribution must equal the overall net trust income. |
| CMN.ATO.TRT.432235 | Business and professional items amounts must be present. | If Net income or loss from business is present under Business income and expenses, then at least one Business and professional items amount must be present. |
| CMN.ATO.TRT.432307 | Franking credits must not be present when the trust has zero net income or incurs an overall loss. | If there is an overall trust loss (the sum of net Australian income/loss, net capital gains, attributed foreign income, other assessable foreign source income; minus allowable tax losses) is less than or equal to zero, then the Franking credits and Australian franking credits from a NZ company must not be present in a Statement of distribution.    Franking credits cannot be distributed when there is an overall trust loss. Delete the franking credits from the Statement of distribution. |
| CMN.ATO.TRT.432315 | Foreign income tax offsets amount must equal distributed amounts | If the overall net trust income is greater than zero (the sum of net Australian income/loss, net capital gains, attributed foreign income, other assessable foreign source income; minus allowable tax losses), then the sum of Foreign income tax offsets in the Statements of Distribution, including 'Income to which no beneficiary is presently entitled', must equal the Foreign income tax offsets of the trust. |
| CMN.ATO.TRT.432568 | Current business address required for non-individual beneficiary. | A current business address must be present for the non-individual beneficiary on the Statement of distribution. |
| CMN.ATO.TRT.432569 | Current residential address required for individual beneficiary. | A current residential address must be present for the individual beneficiary on the Statement of distribution. |
| CMN.ATO.TRT.432632 | Share of income of the trust estate is incorrect. | The sum of Share of income of the trust estate (beneficiary entitled) and (no beneficiary entitled) must equal the Income of the trust estate amount. |
| CMN.ATO.TRT.432637 | Each statement of distribution must contain distribution amounts. | A Statement of distribution must include an amount against at least one of:   * Primary production income * Non-primary production income * Franked distributions * Franking credit * TFN amounts withheld * Australian franking credit from a New Zealand franking company * TB statement – Tax preferred amounts, or * TB statement – Untaxed part of share of net income. |
| CMN.ATO.TRT.432654 | Response to TOFA question required. | If there is a yes response to 'Are you subject to the Taxation of Financial Arrangements rules contained in Division 230 of the ITAA 1997?' on the International Dealings Schedule, there must also be a yes response to 'Did you make a gain, loss or balancing adjustment from a financial arrangement subject to the TOFA rules?' on the trust return. |
| CMN.ATO.TRT.432659 | PP – Share of net income from trusts amount must be greater than zero if action code is present. | If the Primary production – Share of net income from trusts action code is present, the Primary production – Share of net income from trusts must be greater than zero.    An action code is not required for negative or zero amounts. |
| CMN.ATO.TRT.432703 | Non-resident trust income amount must not be present. | If the answer to 'Is the trust a non-resident trust?' (Item 58) is no, do not enter an amount at 'If yes, state the amount of income derived outside Australia to which no beneficiary is presently entitled'. |
| CMN.ATO.WRE.000026 | Car expenses – Explanation and justification for work purposes contains invalid text. | A valid text character can be a letter, a numeral, a space or one of the following characters: & \* ( ) - ' / |
| CMN.ATO.WRE.000028 | Car expenses – Details of 'other' evidence/calculation code used contains invalid text. | A valid text character can be a letter, a numeral, a space or one of the following characters: & \* ( ) - ' / |
| CMN.ATO.WRE.000031 | Other travel expenses – Details of 'other' evidence/calculation code used contains invalid text. | A valid text character can be a letter, a numeral, a space or one of the following characters: & \* ( ) - ' / |
| CMN.ATO.WRE.000032 | 'Uniform, protective or occupation specific clothing and laundry expenses.' contains invalid text. | A valid text character can be a letter, a numeral, a space or one of the following characters: & \* ( ) - ' / |
| CMN.ATO.WRE.000034 | Clothing expenses – Details of 'other' evidence/calculation code used contains invalid text. | A valid text character can be a letter, a numeral, a space or one of the following characters: & \* ( ) - ' / |
| CMN.ATO.WRE.000040 | Other work expenses – Explanation and justification for work purposes of each expense contains invalid text. | A valid text character can be a letter, a numeral, a space or one of the following characters: & \* ( ) - ' / |
| CMN.ATO.WRE.000041 | Other work expenses – Details of 'other' category used contains invalid text. | A valid text character can be a letter, a numeral, a space or one of the following characters: & \* ( ) - ' / |
| CMN.ATO.WRE.000042 | Other work expenses – Details of 'other' evidence/calculation code used contains invalid text. | A valid text character can be a letter, a numeral, a space or one of the following characters: & \* ( ) - ' / |
| CMN.ATO.WRE.000053 | Car expenses set rate method is incorrect. | When Car expenses – Engine capacity code (cents per km method only) is Engine capacity >1600cc and <=2600cc or rotary engine >800cc and <=1300cc and Car expenses – Claim code is Cents per kilometre, then the Car expenses – amount is calculated by multiplying:   * Car expenses – total business kilometres (cents per km method only), by * the allowable rate per kilometre, based on the car expenses – engine capacity code (cents per km method only)'. |
| CMN.ATO.WRE.000054 | Car expenses set rate method is incorrect. | When Car expenses – Engine capacity code (cents per km method only) is Engine capacity >2600cc or rotary engine >1300cc and Car expenses – Claim code is Cents per kilometre, then the Car expenses – amount is calculated by multiplying:   * Car expenses – Total business kilometres (cents per km method only), by * the allowable rate per kilometre, based on the Car expenses – Engine capacity code (cents per km method only). |
| CMN.ATO.WRE.000070 | Other work expenses – Standard evidence/calculation information code is invalid. | An Other work expenses – standard evidence/calculation information code must be provided when Other work expenses – Category of expense is any of the following:   * seminars * books and journals * home office running expenses * home office occupancy expenses * home telephone * computer expenses including depreciation * tools and equipment * other depreciation * other * newspapers * mobile phone * Internet access * subscriptions * printing postage and stationery.     Other work expenses – standard evidence/calculation information code must be one of the following:   * invoice receipt * PAYG summary * diary evidence * allowance * no substantiation * other evidence. |
| CMN.ATO.WRE.000088 | 'Other work expenses – Details of 'other' category used' must be provided. | When Other work expenses – category of expense is set to 'Other', then Other work expenses – details of other category used must be provided. |

### General errors

Table 8: General errors

|  |  |  |
| --- | --- | --- |
| CMN.ATO.GEN.XBRL01 | The message did not pass XBRL validation. Please contact your software provider. | Contact your software provider |
| CMN.ATO.GEN.XBRL03 | A field contains invalid data (such as letters in numeric or date field). | Attempt to correct the field. |
| CMN.ATO.GEN.XBRL04 | A mandatory field has not been completed. | Complete all mandatory fields. |
| CMN.ATO.GEN.056 | Invalid identifier scheme.    Individual income tax return only accepts the TFN as the client ‘identifier’. | Use the TFN instead of the ABN. |
| CMN.ATO.GEN.057 | Context ID is required. | The client identifier (TFN) or a label in the activity statement may be incorrect. |
| CMN.ATO.GEN.061 | There should not be any of this context. | One or more labels of the activity statement may be incorrect. |
| CMN.ATO.GEN.000406 | Address line 1 contains incorrect 'care of' reference. The only acceptable 'care of' reference is C/- | Care of addresses can only begin with 'C/-'. |
| CMN.ATO.GEN.000409 | Suburb/Town/City cannot contain UNKNOWN. | Attempt to correct the field. |
| CMN.ATO.GEN.000416 | Non-individual name cannot contain repeated hyphen, apostrophe, or space characters. | Attempt to correct the field. |
| CMN.ATO.GEN.000427 | Family name cannot contain repeated hyphen, apostrophe, or space characters. | Attempt to correct the field. |
| CMN.ATO.GEN.000439 | First name cannot contain repeated hyphen, apostrophe, or space characters. | Attempt to correct the field. |
| CMN.ATO.GEN.000450 | Other given name cannot contain MR, MRS, MISS or MS. | Attempt to correct the field. |
| CMN.ATO.GEN.001001 | Mandatory field not supplied | Complete all mandatory fields. |
| CMN.ATO.GEN.001006 | Field not supplied in valid alphanumeric format. | Attempt to correct the field. |
| CMN.ATO.GEN.001010 | Field not supplied in valid Boolean format. A valid format is ‘true’ (1) or ‘false’ (2). | Attempt to correct the field by using true (1) or false (2). |
| CMN.ATO.GEN.001013 | Field not supplied in valid positive integer format. | Attempt to correct the field by removing negative numbers. Only positive numbers will be accepted. |
| CMN.ATO.GEN.001014 | Field not supplied in valid non negative integer format. | Attempt to correct the field by removing negative numbers. Only positive numbers will be accepted. |
| CMN.ATO.GEN.001015 | Field not supplied in valid pure format (whole number). | Check that you have entered whole numbers only. |
| CMN.ATO.GEN.001018 | Field not supplied in valid decimal format. | Use numbers only and remove any alphas or other characters. |
| CMN.ATO.GEN.001021 | Invalid identifier scheme.    The client identifier used must be the TFN. | Attempt to correct the field by using the TFN. |
| CMN.ATO.GEN.001022 | Field is in incorrect format for a text field. Field either exceeds maximum length permitted or contains illegal characters. | Attempt to correct the field. |
| CMN.ATO.GEN.001027 | Invalid XBRL schema.    Period start date within context on schedule doesn't match start date within PARENT RETURN: reporting party context. | Check that the period start date of the form matches the period start date of the schedule. |
| CMN.ATO.GEN.001029 | Invalid XBRL schema.    Period end date within context doesn't match end date within reporting party context. | Check that the period end date of the form matches the period end date of the schedule. |
| CMN.ATO.GEN.200000 | You are not authorised to access or lodge for the given reporting party.    You are not authorised to perform this task for this taxpayer. Contact the credential administrator for this taxpayer. | Check that you are authorised to use the selected AUSkey. Contact your AUSkey administrator or phone the AUSkey help desk on 1300 287 539. |
| CMN.ATO.GEN.200001 | Access Manager does not recognise the ABN associated with the AUSkey. | Check that you are authorised to use the selected AUSkey. Contact your AUSkey Administrator or phone the AUSkey help desk on 1300 287 539. |
| CMN.ATO.GEN.400011 | Field is in incorrect format for a monetary field. Field either: exceeds maximum digits or decimals, contains illegal characters, or does not have the sign as the first character in a signed field. | Attempt to correct the field. |
| CMN.ATO.GEN.400012 | Field is in incorrect format for a numeric field. Field either: exceeds maximum digits or decimals, contains illegal characters or does not have the sign as the first character in a signed field. | Attempt to correct the field by using numbers only. |
| CMN.ATO.GEN.410009 | The tax agent number has failed the algorithm check. | Contact your AUSkey Administrator to check your permissions in Access Manager or phone the AUSkey help desk on 1300 287 539. |
| CMN.ATO.GEN.428038 | Explicit member dimension 'Assessable Foreign Income Classification' is incorrect.    Explicit member dimension Assessable Foreign Income Classification must be set to Interest Income or Modified Passive Income or Offshore Banking Income or All Other Foreign Income Classification. | Attempt to correct the field by selecting one of the following:   * interest income * modified passive income * offshore banking income * all other foreign income classification. |
| CMN.ATO.GEN.428042 | Non Individual Name cannot contain "The trustee", "The Exec", "exec" or "the TTE" | Remove unsuitable text from non-individual name field. |
| ReCMN.ATO.GEN.430057 | PP or Non-PP Gross payments where ABN not quoted must be present | If Tax withheld where ABN not quoted is present, there must be an amount at Gross payments where ABN not quoted for either primary production or non-primary production. |
| CMN.ATO.GEN.430249 | Declaration by the person submitting the return must be present | If an intermediary is present, there must be a Declaration by the Intermediary. If an intermediary is not present, there must be a Declaration by the reporting party. |
| CMN.ATO.GEN.430266 | Invalid context. The number of Reporting Party: Australian contexts must not exceed 1. | There can be only one Australian reporting party (person or entity for whom this form is being submitted). |
| CMN.ATO.GEN.430267 | Invalid context. The number of Reporting Party: Foreign contexts must not exceed 1. | There can be only one foreign reporting party (person or entity for whom this form is being submitted). |
| CMN.ATO.GEN.430269 | Invalid context. The number of Reporting Party: Primary: Australian contexts must not exceed 1. | There can be only one primary Australian reporting party (person or entity for whom this form is being submitted). |
| CMN.ATO.GEN.430270 | Invalid context. The number of Reporting Party: Non-Primary: Australian contexts must not exceed 1. | There can be only one non-primary Australian reporting party (person or entity for whom this form is being submitted). |
| CMN.ATO.GEN.430272 | Invalid context: A CFC Classification dimension segment must include a 'Foreign' International Jurisdiction context segment. Context may be 'RP.CFCLC.JForeign', 'RP.CFC404.Jforeign' or 'RP.CFCUC.JForeign'. | Choose one of the following:   * RP.CFCLC.JForeign * RP.CFC404.Jforeign * RP.CFCUC.JForeign. |
| CMN.ATO.GEN.430273 | Invalid context. The number of Reporting Party: Listed Country: Foreign contexts must not exceed 1. | There can be only one foreign country listed for the reporting party. |
| CMN.ATO.GEN.430274 | Invalid context. The number of Reporting Party: Section 404 Country: Foreign contexts must not exceed 1. | There can be only one foreign country listed for the reporting party. |
| CMN.ATO.GEN.430278 | Invalid context. Opening Closing Balance dimension segment must be 'Opening' or 'Closing'. | The balance must be either ‘opening’ or ‘closing’. |
| CMN.ATO.GEN.430279 | Invalid context. The number of Reporting Party Instant: Opening contexts must not exceed 1. | There can be only one opening balance. |
| CMN.ATO.GEN.430280 | Invalid context. The number of Reporting Party Instant: Closing contexts must not exceed 1. | There can be only one closing balance. |
| CMN.ATO.GEN.307002 | Declaration statement is required to be completed. | An intermediary must sign the Intermediary declaration, or the reporting party must sign the Reporting party declaration. |
| CMN.ATO.GEN.430015 | Description of main business activity and total business income must be present. | If an Industry code is present, the Description of main business activity and business income (primary production and/or non-primary production) must be present. |
| CMN.ATO.GEN.430018 | Total business income amount required. | The Business name of main business or Street address of main business is present and Total business income (primary production or non-primary production) is missing at Business income and expenses. |
| CMN.ATO.GEN.430081 | Rental schedule must be present. | If there is a positive amount at Gross rent or at any Rental deductions item, then a Rental property schedule must be submitted for each rental property. |
| CMN.ATO.GEN.430250 | The declaration must be complete. | Within the declaration, the Statement type must be 'TrueAndCorrect', Statement accepted must be yes, and the Signatory identifier and Signature date must be present. |
| CMN.ATO.GEN.432041 | Financial institution account name cannot be greater than 32 characters | If the account name exceeds 32 characters, provide only the first 32 characters. |
| CMN.ATO.GEN.432268 | Financial institution details must be entered when a credit (refund) is due. | Based on the return calculation details, a credit or refund is due. In order to pay this credit or refund, Australian financial institution account details must be provided.    If account details are not available, phone us on 13 72 86 Fast Key Code 1 3 1 2. |
| CMN.ATO.GEN.434087 | Net capital losses carried forward to later income years must equal amount in Losses schedule. | The total of the Net capital losses carried forward to later income years for unconsolidated entities in the Losses schedule must equal Net capital losses carried forward to later income years on the main form. |
| CMN.ATO.GEN.434088 | Net capital losses carried forward to later income years must equal amount in CGT schedule. | The total of the Unapplied net capital losses carried forward in the Capital gains tax schedule must equal Net capital losses carried forward to later income years on the main form. |
| CMN.ATO.GEN.434147 | State and post code must be present for an Australian address. | If the Overseas indicator is no, an Australian state code and post code must be present. |
| CMN.ATO.GEN.438011 | Personal services income section completed incorrectly. | If the income does not include personal services income (PSI), the following indicators must not be completed:   * total amount of income and deductions * results test satisfied * business determination * unrelated clients test * employment test * business premises test. |
| CMN.ATO.GEN.438017 | International dealings schedule not attached. | If the thin capitalisation rules apply, the International dealings schedule must be attached. |
| CMN.ATO.GEN.500004 | Complete non-individual details are required. | For a non-individual, the Non-individual name and ABN must be provided. |
| CMN.ATO.GEN.500013 | Role type details invalid. | The Role type details are not valid. Valid role types are:   * 'IT' (income tax return) * 'AS' (activity statement). |
| CMN.ATO.GEN.500017 | Individual first given name must not exceed 15 characters. | For this form, the maximum number of allowable characters for Individual first given name is 15. |
| CMN.ATO.GEN.500055 | Declarer contact name must not exceed 25 characters. | For this form, the maximum number of allowable characters for Declarer contact name is 25. |
| CMN.ATO.GEN.500085 | Complete individual details are required. | For an individual, all the following must be provided:   * Individual family name * Individual first given name * Date of birth * TFN. |
| CMN.ATO.GEN.500094 | Intermediary Declaration Statement Accepted indicator must be 'TRUE' | An intermediary must accept the Intermediary Declaration Statement. |