



An Australian Government Initiative
Standard Business Reporting

SBR

Release for Consultation

Standard Business Reporting

State and Territory Payroll Tax Message Implementation Guide Overview

Program name: *Standard Business Reporting*

Date: 1 June 2009

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 This document and its attachments are **Unclassified**



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VERSION CONTROL

Version	Revision date	Description of changes
1.0	1/6/2009	Initial release

ENDORSEMENT

APPROVAL

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Terminology

For definition of the terminology and acronyms used within this document please refer glossary on the SBR website – Click [here](http://www.sbr.gov.au/content/taxonomy_glossary.htm) to go to this glossary.
http://www.sbr.gov.au/content/taxonomy_glossary.htm

1 INTRODUCTION

1.1 PURPOSE

The purpose of this document is to support software developers in the implementation of the SBR payroll tax reporting obligations by providing an overview of the state and territory revenue offices' (SRO) solutions.

Each SRO has produced a Message Implementation Guide to outline their specific implementation of SBR service interactions. This document provides a holistic view across the SRO solutions highlighting the consistency opportunities adopted. This document will be updated as more consistencies are identified across the SRO's.

1.2 AUDIENCE AND SCOPE

This document is the entry point for SBR payroll tax implementers.

1.3 REFERENCES

Ref	Document Link	Document description
1	The SBR Web Service Implementation Guide document can be downloaded at: http://www.sbr.gov.au/content/downloads.htm	Technical interface data that is common to all business processes and messages that use the SBR channel: <ul style="list-style-type: none"> • Web service protocol specifications • Standard message header structure • Standard error codes • Authentication protocol and trust broker
2	The SBR Taxonomy Architecture document can be downloaded at http://www.sbr.gov.au/content/downloads.htm	Reference document that describes the structure of the SBR Taxonomy, its naming conventions, release management and change control, and how each business interaction fits within the architecture.
3	The Software Developer Kit documentation can be accessed at http://www.sbr.gov.au/content/downloads.htm	Reference information for software developers using the SBR software developer kit

1.4 SBR DOCUMENTATION

The diagram below describes the relevant products that will reside within the SBR Knowledge Repository once enabled.

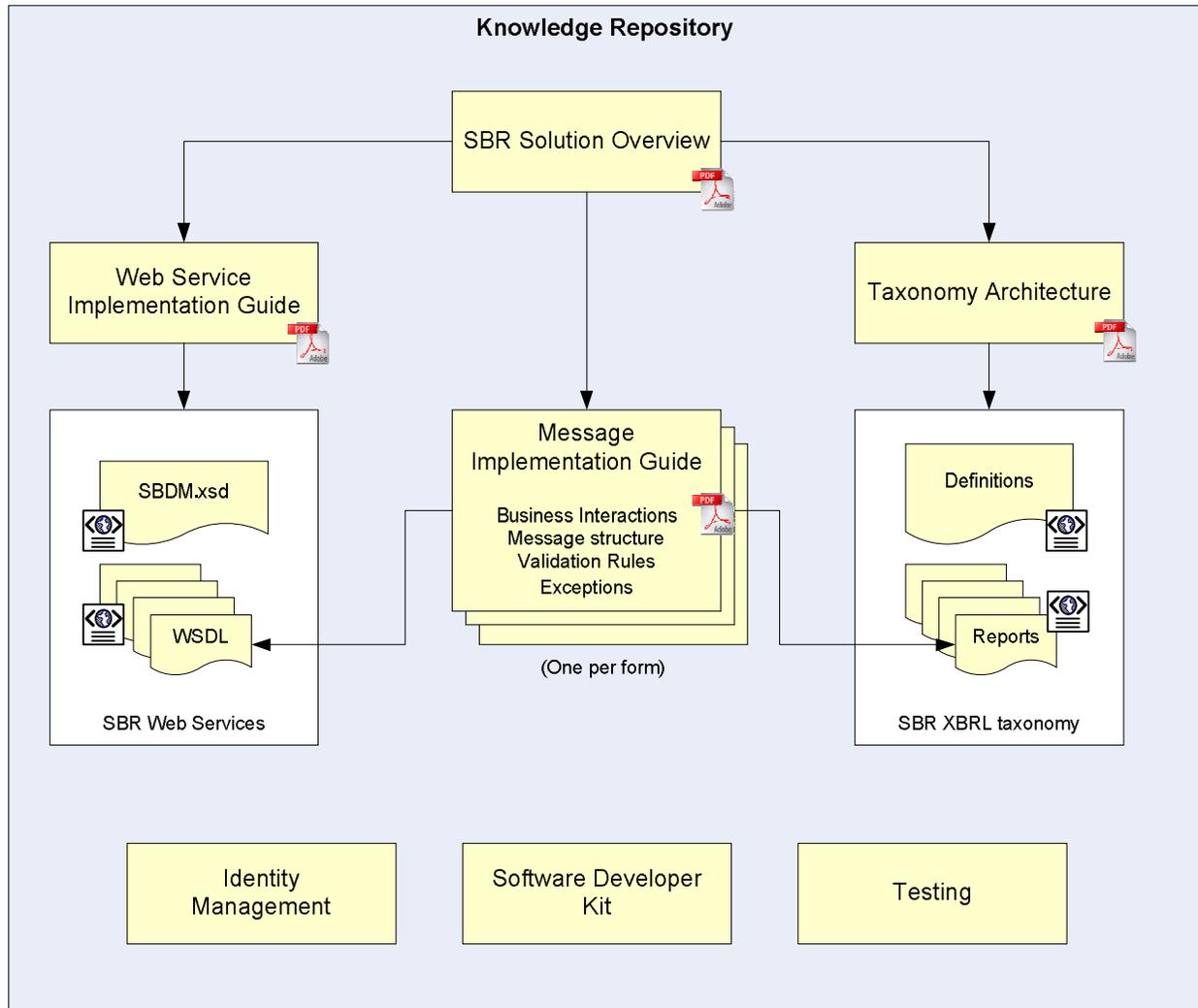


Figure 1 – Knowledge Repository

2 CONSISTENT SRO SOLUTION

The SBR Payroll Tax implementation aims to achieve the following goals:

- Maximise benefit to Australian business
- Minimise implementation and ongoing maintenance cost for software developers
- Ensure State Revenue Office best practice and customer experience are not compromised

The SBR intent is to provide as much consistency as possible in the payroll tax service interfaces across states and territories, while recognising there are legislative and business process differences between states and territories that must be accommodated.

Through consultation between the state and territory revenue offices opportunities have been identified that will provide a more consistent solution to software developers thus simplifying the implementation of payroll tax in commercial software products.

To date the following domains have been identified as providing opportunities to implement consistent solutions across the SROs.

1. Business Function and Interaction Patterns
2. Payroll Tax Data Structure
3. SRO Generated Messages
4. Intermediary Authorisation

3 BUSINESS FUNCTIONS AND INTERACTION PATTERNS

Each SRO has unique requirements to implement their payroll tax reporting obligations. However SBR has provided the opportunity for SROs to take a holistic view across their reporting obligations to determine if some consistencies can be provided to software developers to assist with their implementation.

This section defines the business functions which align to the payroll tax reporting obligations and the business interaction required to meet these obligations.

3.1 BUSINESS FUNCTIONS

The following business functions have been identified to cater for all aspects of payroll tax reporting:

	Business Function	Description
1.	Periodic Return	This function enables business to query, calculate and lodge their periodic returns to the relevant SRO. This will cater for all possible periodic lodgement frequency including monthly, quarterly and yearly (not the same as Annual) lodgements.
2.	Re-Lodge Periodic Return	This function enables business to re-lodge a previously lodged periodic report. Some SROs will not allow this functionality and the business will need to use alternative solutions in order to perform this function – this is clarified below.
3.	Annual Return	This function enables business to query, calculate and lodge their Annual returns to the relevant SRO. This functionality will also cater for specific SRO reports such as the Queensland Final report and the Western Australia Wide Wages report.
4.	Re-Lodge Annual Return	This function enables business to re-lodge their annual returns to the relevant SRO. Some SROs will not allow this functionality and the business will need to use alternative solutions in order to perform this function – this is clarified below

3.2 BUSINESS INTERACTIONS

The following lists the business interactions that have been identified to enable the above business functions:

Business Service	Description
List Outstanding Obligations and Historic Returns	Enables the business to query an SRO to provide outstanding obligations and/or historic return details for a specified period.
Get Periodic Lodgement Details	This service will enable a business to get lodged periodic return details from the relevant agency.
Calculate Periodic PayrollTax	This service will calculate the periodic payroll tax liability amount based on the payroll facts supplied by the business to a specific SRO. This service will alleviate the need for software developers to implement and maintain the numerous SRO rules within their software to calculate the periodic payroll tax liability amount.
Lodge Periodic PayrollTax	This service will lodge the periodic return with the relevant SRO.
PreFill Annual PayrollTax	This service will assist the SRO to provide data to the business to enable the correct lodgement of their annual payroll tax return (this service also caters for Queensland's Final Return and Western Australia's Australian Wide Wages Return).
Calculate Annual PayrollTax	This service will calculate the annual payroll tax liability amount based on the payroll facts supplied by the business to a specific SRO. This service will alleviate the need for software developers to implement and maintain the numerous SRO rules within their software to calculate the annual payroll tax liability amount.
Lodge Annual PayrollTax	This service will lodge the annual return with the relevant SRO. This service also caters for Queensland's Final Return and Western Australia's Australian Wide Wages Return.

Each SRO will specify their own versions of the above business interactions so that their unique data requirements can be met – this is the content of the individual SRO MIGs. To demonstrate this point the table below illustrates how the calculate periodic payroll tax business interaction could be physically implemented by the various SROs.

Business Interaction	WSDL	SRO	Reporting Taxonomy Schema	
			Request Message	Response Message
Calculate Periodic PayrollTax	PreLodge	NSW	ptmcnsw.request.calculate.200905.report.xsd	ptmcnsw.response.calculate.200905.report.xsd
		VIC	ptmcvic.request.calculate.200905.report.xsd	ptmcvic.response.calculate.200905.report.xsd
		QLD	ptmcqld.request.calculate.200905.report.xsd	ptmcqld.response.calculate.200905.report.xsd
		WA	ptmcwa.request.calculate.200905.report.xsd	ptmcwa.response.calculate.200905.report.xsd
		TAS	ptmctas.request.calculate.200905.report.xsd	ptmctas.response.calculate.200905.report.xsd
		NT	ptmcnt.request.calculate.200905.report.xsd	ptmcnt.response.calculate.200905.report.xsd
		ACT	ptmcact.request.calculate.200905.report.xsd	ptmcact.response.calculate.200905.report.xsd
		SA	ptmcsa.request.calculate.200905.report.xsd	ptmcsa.response.calculate.200905.report.xsd

Note: The names of the schemas within this table are examples only, the individual SRO MIG must be referenced for the correct name

Work is continuing between SROs to determine if there are opportunities to consolidate the data requirements between the agencies which would enable one service to be designed that would meet all agency requirements. If SROs agree that a single service can be designed to meet all SRO requirements then this service will be specified within this document rather than within each SRO MIG.

3.3 BUSINESS INTERACTION PATTERNS

This section outlines how each SRO plans to implement the business interactions defined above.

The following symbols are used to indicate how each SRO plans to implement the service:

X	SRO will not develop this service and hence will not be available to software developers.
O	SRO will develop this service but it is not mandatory for software developers to build and execute the service within their financial management package in order to complete the business function. The software developer may implement the service in order to provide additional functionality to their business users.
M	SRO will develop this service and the Software Developer must build and execute the service within their financial management package within a defined sequence (defined within the relevant MIG) so that the business function can be efficiently and successfully completed to the standard and manner required / expected by the SRO and end user.

Caveat: This indicates each SRO's design at time of writing. All SROs have acknowledged that further analysis is required with respect to the services associated with the annual payroll tax return.

Periodic Returns:

Service	VIC	NSW	ACT	QLD	NT	WA	SA	TAS
List Outstanding Obligations and Historic Returns	M	O	O	O	O	M	O	M
Get Periodic Lodgement Details	O	X	X	X	X	X	X	X
Calculate Periodic PayrollTax	M	O	M	O	O	M	O	M
Lodge Periodic PayrollTax	M	M	M	M	M	M	M	M

Re-Lodge Periodic Returns:

Service	VIC	NSW	ACT	QLD	NT	WA	SA	TAS
List Outstanding Obligations and Historic Returns	O	Can re-lodge multiple times but will use the same services as Periodic Return	Can re-lodge multiple times but will use the same services as Periodic Return	Cannot Re Lodge	Cannot Re Lodge	M	Can re-lodge multiple times but will use the same services as Periodic Return	O
Get Periodic Lodgement Details	O					O		
Calculate Periodic PayrollTax	O					M		
Lodge Periodic PayrollTax	M					M		

Note: Where the SRO has indicated that the business cannot re-lodge this means that an alternative channel must be used in order to re-lodge a periodic return.

Annual Returns:

Service	VIC	NSW	ACT	QLD	NT	WA	SA	TAS
List Outstanding Obligations and Historic Returns	M	O	O	O	O	M	O	O
Prefill Annual PayrollTax	M	M	O	M	O	M	M	M
Calculate Annual PayrollTax	M	M	M	M	M	M	M	M
Lodge Annual PayrollTax	M	M	M	M	M	M	M	M

Re-Lodge Annual Returns:

SRO	Service Implementation
VIC	Can re-lodge and previously lodged data is displayed
NSW	Can re-lodge multiple times using the same services as Annual Return
ACT	Cannot re-lodge
QLD	Cannot re-lodge
NT	Cannot re-lodge
WA	Cannot re-lodge
SA	Cannot re-lodge
TAS	Cannot re-lodge

Note: Where the SRO has indicated that the business cannot re-lodge this means that an alternative channel must be used in order to re-lodge a periodic return. This information will be disclosed in the relevant SRO MIG.

For consultation

4 DATA STRUCTURE

In order to develop Reporting Taxonomies, SBR has collected all SRO data requirements and produced a Common Information Model referred to as the SRO Payroll Tax Domain Information Model (DIM).

The DIM provides the complete set of data and the XBRL context implementation of payroll tax in all states and territories. All SRO message interfaces via the SBR channel will be developed in accordance with this model.

When software developers map all of the data described below they will be able to generate report messages for all SROs.

It should be understood by early implementers that SBR acknowledges this model needs to be reviewed and refined further by state and territory agencies as well as reviewed by software developers and accountants, therefore it is expected the facts contained within this model may change but can be considered a strong indication of the solution intent.

5 SRO GENERATED MESSAGES

In addition to the payloads contained within the body of the response service each SRO will produce messages that will go back to the software developers - these could be Information, Warning or Error messages. These messages are contained within the Message Event Item within the Standard Business Document Header – see the SBR Web Services Implementation Guide (WIG) for more information about generated messages.

To assist software developers, SROs have agreed to harmonise these messages wherever possible to enable a consistent set of messages to be returned. All error messages relating to SRO services will be defined within the relevant SRO MIG.

6 AUTHORISATION OF INTERMEDIARIES

The SBR authentication solution does not differentiate between a business and an intermediary such as an Accountant or a Payroll Bureau.

Intermediaries are businesses in their own right and a key principle of the SBR Program is that an intermediary can use their own multi agency credential to lodge on behalf of their payroll tax clients, or on their own behalf, i.e., lodge their own payroll tax return.

When an individual obtains a multi agency credential the registration process will not provide any information to the SROs about the registration.

Therefore, in order for an intermediary to be able to lodge via SBR, the SROs may need to develop solutions that will enable a business to declare their relationship with intermediaries (how an agency may choose to implement this functionality in their back-end systems is outside the scope of this document - some agencies may also require legislative changes to implement this functionality for payroll tax). This has been identified as an area where further consistency may be possible.

The following table lists which SROs will provide functionality to accept lodgements from intermediaries on behalf of businesses for the July 2010 release:

SRO	Service Implementation
VIC	Providing access for Intermediaries
NSW	Lodgement of Payroll Tax Returns by Intermediaries will not be supported for the initial July 2010 release, but will be supported by July 2011 for Annual Returns
ACT	Providing access for Intermediaries but the ACT does not intend to maintain the relationships between clients and their intermediaries
QLD	Providing access for Intermediaries
NT	Providing access for Intermediaries
WA	Providing access for Intermediaries
SA	Lodgement of Payroll Tax Returns by Intermediaries will not be supported for the initial July 2010 release, but may be supported by a post 2010 release
TAS	Providing access for Intermediaries