



Production Release – suitable for use

Standard Business Reporting

State and Territory Revenue Office Payroll Tax Common Message Implementation Guide

Program name: *Standard Business Reporting*

Date: 16th December, 2009

Program Director: Paul Madden

Deleted: 21st August

 This document and its attachments are **Unclassified**

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VERSION CONTROL

<u>Version</u>	<u>Release date</u>	<u>Description of changes</u>
<u>1.0</u>	<u>21/8/2009</u>	<u>Initial release</u>
<u>1.1</u>	<u>16/12/2009</u>	<u>Inclusion of version control block, updated hyperlinks to new SBR Website and updated contact details for SBR Service Desk. Service usage matrixes have been updated to reflect latest Revenue Office Payroll Tax design.</u>

ENDORSEMENT

APPROVAL

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Terminology

For definition of the terminology and acronyms used within this document please refer to the glossary on the SBR website – Click http://www.sbr.gov.au/Developers/SBR_Taxonomy/Glossary.aspx to go to the glossary.

The key words “MUST”, “MUST NOT”, “REQUIRED”, “SHALL”, “SHALL NOT”, “SHOULD”, “SHOULD NOT”, “RECOMMENDED”, “MAY”, and “OPTIONAL” in this document are to be interpreted as described in RFC 2119 <http://www.ietf.org/rfc/rfc2119.txt>. The use of the word “Mandatory” is to be read as “MUST”.

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1 INTRODUCTION

1.1 PURPOSE

The purpose of this document is to support software developers in the implementation of SBR payroll tax reporting obligations. This document provides an overview of the state and territory revenue offices (ROs) solutions highlighting the consistency opportunities adopted.

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

1.2 REFERENCES

Ref	Document Link	Document description
1	The SBR Web Service Implementation Guide document can be downloaded http://www.sbr.gov.au/Developers/Downloads/Common_component_s.aspx	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 http://www.sbr.gov.au/Developers/Downloads/Common_component_s.aspx	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 http://www.sbr.gov.au/Developers/Software_developers_kit/SDK_Guide.aspx	Reference information for software vendors using the SBR software developer kit

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<http://www.sbr.gov.au/content/downloads.htm>

2 CONSISTENT RO 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 vendors
- Ensure 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.

Via consultation between the state and territory revenue offices, some opportunities have been identified that will provide a more consistent solution to Software Developers which will simplify the implementation of payroll tax within Software Developers commercial software products.

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

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

2.1 BUSINESS FUNCTIONS AND INTERACTION PATTERNS

Each RO has unique requirements to implement their payroll tax reporting obligations. However SBR has provided the opportunity for ROs 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.

2.1.1 BUSINESS FUNCTIONS

The following business functions have been identified to cater 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 RO. This will cater for all possible periodic lodgment 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 ROs 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 RO. This functionality will also cater for specific RO reports such as the Queensland Final report and the Western Australia's Australia Wide Wages report.
4.	Re-Lodge Annual Return	This function enables business to re-lodge their annual returns to the relevant RO. Some ROs will not allow this functionality and the business will need to use alternative solutions in order to perform this function – this is clarified below

2.1.2 BUSINESS INTERACTIONS

The following lists the business interactions that enable the above business functions:

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Business Service	Web Service	Description
List Outstanding Obligations	List	Enables the business to query an RO to provide outstanding obligations for a specified period.
List Historic Returns	List	Enables the business to query an RO to provide historic return details for a specified period.

Business Service	Web Service	Description
Get Periodic Lodgement Details	Prefill	This service will enable a business to get lodged periodic return details from the relevant agency.
Calculate Periodic PayrollTax	Prelodge	This service will calculate the periodic payroll tax liability amount based on the payroll facts supplied by the business to a specific RO. This service will alleviate the need for software developers to implement and maintain the numerous RO rules within their software to calculate the periodic payroll tax liability amount.
Lodge Periodic PayrollTax	Lodge	This service will lodge the periodic return with the relevant RO.
PreFill Annual PayrollTax	Prefill	This service will assist the RO to provide data to the business to enable the correct lodgment of their annual payroll tax return (this service also caters for Western Australia's Australia Wide Wages report).
Calculate Annual PayrollTax	Prelodge	This service will calculate the annual payroll tax liability amount based on the payroll facts supplied by the business to a specific RO. This service alleviates the need for software developers to implement and maintain the numerous RO rules within their software to calculate the annual payroll tax liability amount.
Lodge Annual PayrollTax	Lodge	This service will lodge the annual return with the relevant RO. This service also caters for Queensland's Final Return and Western Australia's Australia Wide Wages report.

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Each RO 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 RO MIGs.

Business Interaction Patterns

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

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

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Business Interaction ... [1]

X	RO will not develop this service and hence will not be available to software developers.
NA	This service will be built by the agency but it is not relevant within the collaboration. This is only applicable to common services such as the List.
O	RO 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	RO 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 RO and end user.

Caveat: This indicates RO's design at time of writing but all ROs have acknowledged that further analysis is required with respect to all services associated with the annual payroll tax return.

Periodic Returns:

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

* Mandatory in certain circumstances. Please see Victoria MIG for more information.

Note: Where the RO 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 described in the relevant RO MIG.

Annual Returns:

Service	VIC	NSW	ACT	QLD	NT	WA	SA	TAS
List Outstanding Obligations	M	X	X	O	O	M	<u>M</u>	O
List Historic Returns	<u>O</u>	O	X	<u>X</u>	O	X	<u>NA*</u>	X
Pre-fill Annual PayrollTax	M	X	X	<u>X</u>	<u>X</u>	M	M	M
Calculate Annual PayrollTax	M	M	<u>M</u>	M	<u>O</u>	M	M	M
Lodge Annual PayrollTax	M	M	<u>M</u>	M	M	M	M	M

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Re-Lodge Annual Returns:

RO	Service Implementation
VIC	Can re-lodge
NSW	Can re-lodge multiple times using the same services as Annual Return
ACT	Can re-lodge multiple times using the same services as Annual Return
QLD	Cannot re-lodge
NT	Cannot re-lodge
WA	Cannot re-lodge
SA	Can re-lodge
TAS	Cannot re-lodge

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Note: Where the RO 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 described in the relevant RO MIG.

2.2 DATA STRUCTURE

In order to develop Reporting Taxonomies SBR has had to collect all RO data requirements and produce a common information model referred to as the RO payroll tax domain information model (DIM).

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

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By mapping all of the data described within the DIM software developers will be able to generate report messages for all ROs.

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It should be understood by early implementers that SBR acknowledges this model needs to be reviewed and refined further by:

- State and territory agencies;
- Software Developers and
- Accountants

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Therefore it is expected some facts contained in this model will change but it can be considered a strong indication of the solution intent.

2.3 RO GENERATED MESSAGES

In addition to the payloads contained within the service response body each RO produces return messages which could be Informational, Warning or Error type messages. Messages are contained in the Message Event Item in the Standard Business Document Header – see the SBR Web Services Implementation Guide (WIG) for more information in relation to this construct.

To assist Software Developers with messaging ROs have agreed to the following:

1. Standardise response messages wherever possible. As a minimum all agencies have agreed to implement a message code naming convention which enable a consistent code to be returned to the software developer.
2. Provide message repositories in the form of an XML document. There is a message repository for each agency and a repository for messages harmonised across SBR. The repository structure aligns to the Message Event structure defined within the Standard Business Document Header SBDH.
3. The individual RO MIGs specify the rules associated with relevant data elements and against each rule the SBR message code will also be specified. Software developer may use the SBR message code to reference the error message details within the supplied repositories.

2.4 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 may use their own AUSKey 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 an AUSKey the authentication solution does not provide any information to the ROs in relation to this event having occurred.

Therefore, in order for an intermediary to be able to lodge via SBR, the ROs 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).

The following table lists which ROs will provide functionality to accept lodgements done by intermediaries for the July 2010 release:

RO	Service Implementation
VIC	Providing access for Intermediaries
NSW	<u>Lodgement of Payroll Tax Returns by Intermediaries will be supported from the initial July 2010 release.</u>
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, <u>as per the current Web Portal</u>
WA	Providing access for Intermediaries
SA	<u>Providing access for Intermediaries.</u>
TAS	Providing access for Intermediaries

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Intermediaries will not be
supported for the initial July
2010 release, but may be
supported by a post 2010
release

To demonstrate this point the table below illustrates how the calculate periodic payroll tax business interaction could be physically implemented by the various ROs

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Business Interaction	Web Service	RO	Reporting Taxonomy Schema	
			Request Message	Response
Calculate Periodic PayrollTax	PreLodge	NSW	ptmcnsw.0001.calculate.request.02.00.report.xsd	ptmcnsw.
		VIC	ptmccvic.0001.calculate.request.02.00.report.xsd	ptmccvic.
		QLD	ptmcqld.0001.calculate.request.02.00.report.xsd	ptmcqld.
		WA	ptmcwa.0001.calculate.request.02.00.report.xsd	ptmcwa.
		TAS	ptmctas.0001.calculate.request.02.00.report.xsd	ptmctas.
		NT	ptmcnt.0001.calculate.request.02.00.report.xsd	ptmcnt.
		ACT	ptmcact.0001.calculate.request.02.00.report.xsd	ptmcact.
		SA	ptmcsa.0001.calculate.request.02.00.report.xsd	ptmcsa.

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

Work is continuing between ROs 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. When ROs agree that a single service can be designed to meet all RO requirements then this service will be specified within this document rather than within each RO MIG. ..

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Get Periodic Lodgement Details	O	X	X	X	X	X
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Can re-lodge multiple times but will use the same services as Periodic Return

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