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Standard Business Reporting

SBR

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Standard Business Reporting

TAS SRO Payroll Tax Common Message Implementation Guide

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 This document and its attachments are
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VERSION CONTROL

| Version | Release date | Description of changes |
|---------|--------------|--|
| 1.0 | 14/01/2010 | Initial Release – Common elements (List Services) moved to separate document |
| 2.0 | 25/03/2010 | Production Release – suitable for use |

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 [here](#) 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”.

1 INTRODUCTION

1.1 PURPOSE

The purpose of this document is to support software developers in the implementation of the SBR payroll tax reporting service for the state of Tasmania.

This document should be read in conjunction with the *TAS SRO Periodic Payroll Tax Message Implementation Guide* and the *TAS SRO Annual Payroll Tax Message Implementation Guide*.

1.2 AUDIENCE AND SCOPE

This document contains the necessary information to support TAS State Revenue Office (TAS SRO) Payroll Tax implementation.

1.3 REFERENCES

| Ref | Document Link | Document description |
|-----|---|---|
| 1) | State and Territory Revenue Office Payroll Tax Common Message Implementation Guide Overview document can be downloaded http://www.sbr.gov.au/Developers/Downloads/Common_components.aspx | This is the entry document to the individual SRO MIGS. This document provides a holistic view of the SRO payroll tax solutions and highlights where opportunities for consistent solutions have been adopted. |
| 2) | The SBR Web Service Implementation Guide document can be downloaded http://www.sbr.gov.au/Developers/Downloads/Common_components.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 |
| 3) | The SBR Taxonomy Architecture document can be downloaded http://www.sbr.gov.au/Developers/Downloads/Common_components.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. |
| 4) | The Software Developer Kit documentation can be accessed http://www.sbr.gov.au/Developers/Software_developers_kit/SDK_Guide.aspx | Reference information for software developers using the SBR software developer kit |

1.4 CHANGE MANAGEMENT

If a material change is required to the TAS SRO Payroll Tax Common Message Implementation Guide the document will be re-released. The Taxonomy Approval Committee must approve any change.

2 GENERAL INSTRUCTIONS

This section provides instructions that are relevant across all collaborations and messages specified within this MIG.

2.1 AUTHORISATION OF INTERMEDIARIES

TAS SRO utilises a delegated authority model for Tasmanian Revenue Online (TRO) and SBR. For each TRO account there is one Administrator and they can add as many General Users as they like. To use SBR each user will be required to obtain an SBR Credential (Auskey) and link this to their User ID in TRO. An Intermediary can be either an Administrator or a General User.

2.2 SBDH VARIATIONS

The WIG describes the SBDH content in detail. This section only describes variations from what is defined in the WIG.

2.2.1 Business Documents

Only one business document per message will be accepted in the SBDB for TAS SRO messages. Any message containing more than one business document will be rejected. Refer to the WIG for the response code.

2.2.2 Attachments

No attachments will be accepted or provided for TAS SRO interactions. Any messages containing attachments will be rejected.

2.2.3 Document Identifiers

The following document Identifiers are used by TAS SRO:

- `BusinessDocument.GovernmentGeneratedIdentifier.Text` – used to uniquely identify each outstanding payroll tax obligation. This identifier is contained within the message content. The data element `BusinessDocument.GovernmentGeneratedIdentifier.Text` within the SBDH is not used by TAS SRO.

2.3 RESPONSE MESSAGES

2.3.1 Messages described in the MIG

Where business rules associated with data elements could be reasonably implemented by a Software Developer they have been described in the business content tables below along with an associated response message code. A description of response message coding can be found in Appendix A of this document.

2.3.2 Messages not described in the MIG

Some business rules are implemented within the TAS SRO core processing systems but are not practical to be implemented elsewhere as they refer to business data held within the TAS SRO. These messages are listed in the SBR Response Message Repository only.

An example of this type of message follows:

| Message Event Item | Value |
|---|---|
| Message.Event.Item.Error.Code | TAS.OSR.PTXPCW.000001 |
| Message.Event.Item.Severity.Code | Warning |
| Message.Event.Item.Short.Description | Inconsistent data for current Group Structure – Threshold not applied. Please contact TAS SRO. |
| Message.Event.Item.Detailed.Description | The information you have supplied does not match the requirements for the Group Structure we currently have on file for you. The Threshold for Payroll Tax liability has not been applied and the amount indicated in this calculation may not be the correct amount you are required to pay. Please contact the TAS State Revenue Office to advise of required changes to Group Structure. |

2.3.3 Messages not described at all

There may be limited messages produced by TAS SRO core processing systems that have not been documented. They will be returned in the format as described above.

2.4 RULE EXPRESSION

2.4.1 Tuples and Context

All facts reported in a tuple must use the same context.

3 BUSINESS OVERVIEW

The TAS SRO Business Context for Payroll Tax Returns diagram below (Figure 1) illustrates all possible interactions between the client and TAS State Revenue Office.

- The diagram shows all interactions currently available to the Client via the TAS SRO Portal (www.sro.tas.gov.au).
- The interactions which will be available via the SBR platform are the **Return Lodgement** and **Payment Calculation & Reference** functions shown in the middle section of the diagram.
- These interactions cover the following business functions:
 1. Lodge Periodic Return
 2. Re-Lodge Periodic Return
 3. Lodge Annual Adjustment Return

This document covers the common elements of these interactions that are used consistently across all three.

3.1 LIST OUTSTANDING

The purpose of the List Outstanding Service is to provide a list of outstanding payroll tax obligations to the business client. The Periodic return is due monthly, quarterly or six-monthly depending on the negotiated frequency for each business client. Most clients opt for a monthly periodic return. The Annual Adjustment return is due for both the final period (June for monthly, April to June for quarterly, and January to June for six-monthly) and as the annual reconciliation.

The Report Type Code field is optional, and if left blank, all outstanding returns, both Periodic and Annual, will be provided. Alternatively, for outstanding Periodic returns only, specify a Report Type Code of "PTMR", and for Annual returns only, specify a code of "PTAR".

A request for outstanding obligations may result in no outstanding obligations, only one outstanding obligation, and multiple outstanding obligations. Each outstanding obligation is uniquely identified and has a specific date range. These attributes are used in processing the obligation in the Calculate and Lodge Services (refer to the relevant MIG document).

3.2 LIST HISTORIC

The List Historic Service being used by TAS SRO is purely for the purpose of amending a return that has already been lodged. It does not provide historical data.

Amendments may only be made to Periodic returns. Once the Annual return has been lodged, it cannot be modified except by direct communication with TAS SRO.

Periodic returns may be amended up to seven days after they were originally lodged. Any further required amendments after that time must be via direct communication with TAS SRO.

As with List Outstanding, a request for List Historic obligations may result in none, one or multiple obligations.

3.3 SCHEMA USE BY DATE

TAS SRO requires that the latest reporting schema must be used regardless of the period that the data relates to.

Business Interactions with TAS SRO

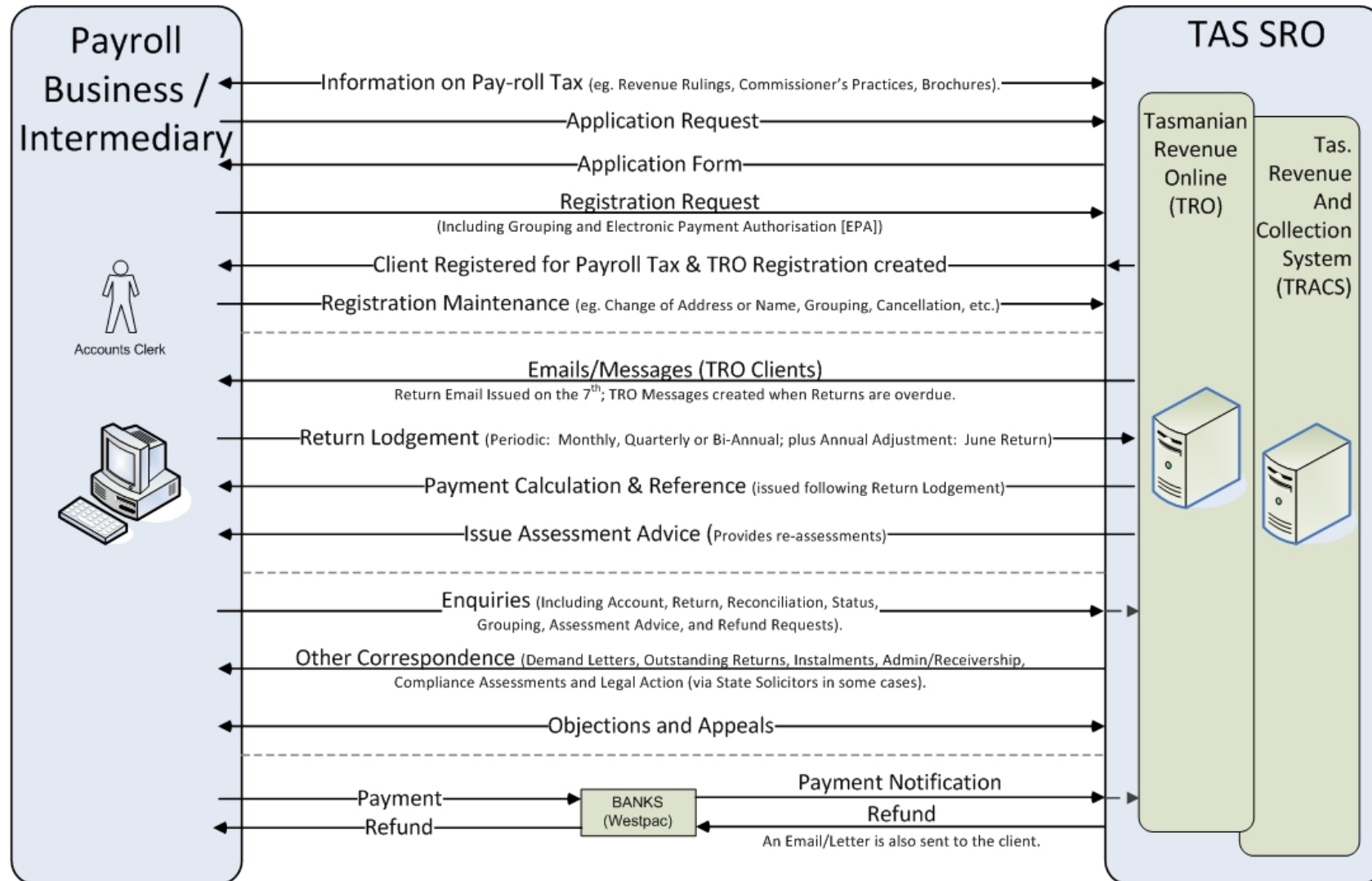


Figure 1 – TAS SRO Payroll Tax Business Context Overview

4 XBRL CONTEXT SPECIFICATIONS

The following section defines the context specifications that will be used within this MIG. The context types are allocated to the individual data elements within the message specifications below.

4.1 CONTEXT SPECIFICATION – REPORTINGPARTY

This context type defines the reporting party (i.e. the primary entity to which the report directly relates) and their jurisdiction, in this case TAS.

| XBRL Instance Context Data Concept | Requirement | Instructions/Rules | Rule Imp | SBR Msg code |
|------------------------------------|-------------|---|----------------------------------|--|
| Context Identifier | Mandatory | This is a unique identifier used to link the data element to a defined XBRL context. SBR is recommending a four character id starting with “C” and a three digit sequential number for each context e.g. C001 1. Must be a valid value | 1. XBRL | 1. NA |
| Entity Identifier | Mandatory | This field must be set to the ABN that the business document instance relates to. 1. Must be a valid ABN 2. ABN must be registered with receiving agency 3. ABN must be authorised by receiving agency | 1. MIG 2. AGENCY 3. AGENCY | 1. SBR.GEN.GEN.0001 2. SBR.GEN.GEN.0013 3. TAS.OSR.PTXGGE.0002 |
| Entity Identifier Scheme | Mandatory | 1. This field must be set to http://www.abr.gov.au/abn | 1. MIG | 1. SBR.GEN.GEN.0014 |
| Entity Segment | Mandatory | 1. Explicit member dimension ReportPartyType must be set to “RprtPyType.02.03:ReportingParty” | 1. XBRL | 1. SBR.GEN.GEN.0015 |
| | Mandatory | 1. Explicit member dimension AustralianStatesTerritoriesAndOffShoreAreas must be set to “h01.02.01:TAS” | 1. XBRL | 1. SBR.GEN.GEN.0015 |
| Period Date - Start Date | Mandatory | 1. The Start Date must be set to the current date. | 1. MIG | 1. SBR.GEN.GEN.0018 |
| Period Date - End Date | Mandatory | 1. The End Date must be set to the current date. | 1. MIG | 1. SBR.GEN.GEN.0020 |

5 COMMON INTERACTIONS MODEL

This section describes the sequence / workflow of common interactions that are provided through the SBR channel.

Common interactions are services that are used in both the periodic return and annual reconciliation interaction models and are structured in a common folder in the taxonomy. The common interactions used by TAS SRO are List Outstanding Obligations Request, List Outstanding Obligations Response, List Historic Returns Request and List Historic Returns Response messages.

Details on how the common interactions are utilised in the periodic return are provided in the TAS SRO Payroll Tax Periodic MIG and details on how the common interactions are utilised in the annual reconciliation are provided in the TAS SRO Payroll Tax Annual MIG.

5.1 PREREQUISITES

Before a business client can submit payroll tax returns through the SBR channel to TAS SRO the following prerequisites must be met.

- To successfully interact with the TAS State Revenue Office, a client (or intermediary on behalf of a client) must have a current registration with TAS SRO for Payroll Tax, and is required to lodge payroll tax returns on a regular basis.
- Each relevant client user (or intermediary user) must have obtained an Auskey credential before using the SBR channel for lodgement of TAS Payroll Tax obligations.

Note: They will also be able to use this credential to access the TAS SRO TRO Application accessed via the portal from the 2010 return year. To use the TAS SRO Online Payment Facility (direct debit) the client must be registered for Online Payments with TAS SRO.

- Each relevant client/intermediary user has associated their Auskey credential with their TAS SRO TRO user identifier.
- The submitting user is authorised to lodge a periodic and/or annual return in TRO.

5.2 SERVICE SUMMARY

The List Outstanding Obligations is utilised in the periodic return and annual reconciliation SBR processes and the List Historic Returns interactions is utilised in the periodic return process..

Refer to Section 5.2 – Service Summary in the TAS SRO Payroll Tax Periodic MIG and the TAS SRO Payroll Tax Annual MIG for details on the sequence, optionality and repeatability of the List Outstanding Obligations and List Historic Returns interactions in the periodic return and annual reconciliation services.

5.3 LIST OUTSTANDING OBLIGATIONS SPECIFICATIONS

| | |
|-------------------------|---|
| Interaction Name | List Outstanding Obligations |
| Description | The purpose of this interaction is to allow a business to request a summary listing of their Outstanding Obligations for TAS SRO. The list will be based on the ABN provided within the ReportingParty context. |
| Stakeholders | Business, State Revenue Offices, TAS SRO |
| Pre-conditions | <ul style="list-style-type: none"> Employer is a registered and current TAS SRO Payroll Tax client, or, Intermediary is currently registered in TAS SRO TRO system; Employer/Intermediary has an online account in TRO; Employee/Intermediary has obtained an SBR credential (Auskey) for authentication; Has associated this credential with an existing TRO user id; and, The TRO User is authorised to lodge a periodic and/or annual return. |
| Post-conditions | Success: The User will receive a List of Outstanding Obligations, which may include NIL returns outstanding. Failure: The User will receive an Error message. |
| Initiating party | Business |
| Channel | SBR |
| Core Service Map | List |

5.3.1 List Outstanding Obligations Request - Message

5.3.1.1 Discoverable Taxonomy Set References

| | |
|-------------------------|--|
| Schema | <i>osrtascomn.listoutstandingobligations.request.02.00.report.xsd</i> |
| Linkbases | <i>osrtascomn.listoutstandingobligations.request.02.00.defLink.xml</i> |
| | <i>osrtascomn.listoutstandingobligations.request.02.00.labLinkInfoCls.xml</i> |
| | <i>osrtascomn.listoutstandingobligations.request.02.00.presLink.xml</i> |
| | <i>osrtascomn.listoutstandingobligations.request.02.00.refLink.xml</i> |
| Example Instance | <i>osrtascomn.listoutstandingobligations.request.02.00.sample.instance.xml</i> |
| Schematron | NA |

5.3.1.1 Standard Business Document Header Content

The WIG provides the specification of the SBDH. The following table specifies the message specific data element values or any variations to the WIG.

| Attribute Name | Rules / Values | Rule Imp | SBR Msg code |
|------------------------|---|----------|------------------|
| sbdm:Message.Type.Text | 1. Mandatory - Value must be "osrtascomn.0001.listoutstandingobligations.request" | 1. MIG | 1. SBR.GEN.GEN.4 |

5.3.1.2 Standard Business Document Body Content

The following describes the facts and context that must be supplied within the XBRL instance document populated into the SBDB element BusinessDocument.instance.text

5.3.1.2.1 List Outstanding Obligations Request XBRL Context

| Context Spec | Hypercube Name | Associated Segment Dimensions | Instructions / Rules | Rule Imp | SBR Msg code |
|----------------|-------------------|---|------------------------------------|----------|---------------------|
| ReportingParty | ReportingPartyTAS | ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas | 1. There must be only one Context. | 1. MIG | 1. SBR.GEN.GEN.0019 |

5.3.1.2.2 List Outstanding Obligations Request Message Content Table

The following table contains the facts that must be supplied in the instance document.

5.3.1.2.2.1 ReportingParty Facts

| Context – ReportingParty | | | | |
|--------------------------|------------------------|---|-------------------|--|
| Seq No. | XBRL Fact | Rules | Rule Imp. | SBR Msg Code |
| 1. | Report.Submission.Date | 1. Mandatory 2. Must be set to the current date | 1. XBRL 2. MIG | 1. TAS.OSR.GENGGGE.0003 2. TAS.OSR.GENGGGE.0004 |
| 2. | Report.Type.Code | Mandatory. Must be set to one of the following: <ul style="list-style-type: none"> • PTMR • PTAR • ALL | 1. MIG | 1. SBR.GEN.GEN.0021 |

5.3.2 List Outstanding Obligations Response - Message

5.3.2.1 Discoverable Taxonomy Set References

| | |
|-------------------------|---|
| Schema | <i>osrtascomn.listoutstandingobligations.response.02.00.report.xsd</i> |
| Linkbases | <i>osrtascomn.listoutstandingobligations.response.02.00.defLink.xml</i> |
| | <i>osrtascomn.listoutstandingobligations.response.02.00.labLinkInfoCls.xml</i> |
| | <i>osrtascomn.listoutstandingobligations.response.02.00.presLink.xml</i> |
| | <i>osrtascomn.listoutstandingobligations.response.02.00.refLink.xml</i> |
| Example Instance | <i>osrtascomn.listoutstandingobligations.response.02.00.sample.instance.xml</i> |
| Schematron | NA |

5.3.2.2 Standard Business Document Header Content

The WIG provides the specification of the SBDH. The following table specifies the message specific data element values or any variations to the WIG.

| Attribute Name | Rules / Values |
|------------------------|--|
| sbdm:Message.Type.Text | 1. Mandatory - Value must be "osrtascomn.0001.listoutstandingobligations.response" |

5.3.2.3 Standard Business Document Body Content

The following describes the facts and context that must be supplied within the XBRL instance document populated into the SBDB element BusinessDocument.instance.text.

5.3.2.3.1 List Outstanding Obligations Response XBRL Context

| Context Spec | Hypercube Name | Associated Segment Dimensions | Instructions / Rules |
|----------------|-------------------|---|-----------------------------------|
| ReportingParty | ReportingPartyTAS | ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas | 1. There must be only one Context |

5.3.2.3.2 List Outstanding Obligations Response Message Content Table

The following table contains the facts that will be supplied in the instance document.

To ensure that the following table is interpreted correctly please refer to Appendix A for a detailed description of each column.

5.3.2.3.2.1 ReportingParty Facts

| Context - ReportingParty | | |
|--------------------------|---|---|
| Seq No. | XBRL Fact | Rules |
| 1. | Identifiers.StateRevenueOfficeClientNumber.Identifier | Will be the TAS SRO Payroll tax customer number. |
| 2. | OrganisationNameDetails(Tuple: one only) | |
| 2.1. | OrganisationNameDetails.OrganisationalNameType.Code | Value will be MN |
| 2.2. | OrganisationNameDetails.OrganisationalName.Text | Will be set to the Organisation Name of the business as stored at SRO TAS. |
| 3. | ObligationDetail (Tuple: zero to many) | |
| 3.1. | Report.Type.Code | Value will be one of the following: <ul style="list-style-type: none"> PTMR PTAR |
| 3.2. | Report.Name.Text | Value will be one of the following: <ul style="list-style-type: none"> Payroll Tax Periodic Return Payroll Tax Annual Adjustment Return |
| 3.3. | Period.Start.Date | The first day of the period that the outstanding return relates to for the organisation. |
| 3.4. | Period.End.Date | The last day of the period that the outstanding return relates to for the organisation. |

| Context - ReportingParty | | |
|--------------------------|---|--|
| Seq No. | XBRL Fact | Rules |
| 3.5. | Lodgment.Frequency.Code | Frequency Code will be one of the following: Monthly Quarterly HalfYearly Annual |
| 3.6. | Lodgment.Due.Date | The date lodgement is due. |
| 3.7. | LodgmentOutstanding (Tuple: One Only) | |
| 3.7.1. | BusinessDocument.GovernmentGeneratedIdentifier.Text | A unique identifier for the outstanding obligation. |

5.4 LIST HISTORIC RETURNS SPECIFICATIONS

| | |
|-------------------------|--|
| Interaction Name | List Historic Returns |
| Description | The purpose of this interaction is to allow a business to request a summary listing of any Periodic Obligations submitted (lodged) within the last seven days to TAS SRO. The list will be based on the ABN provided in the ReportingParty context. |
| Stakeholders | Business, State Revenue Offices, TAS SRO |
| Pre-conditions | <ul style="list-style-type: none"> • Employer is a registered and current TAS SRO Payroll Tax client, or, Intermediary is currently registered in TAS SRO TRO system; • Employer/Intermediary has an online account in TRO; • Employee/Intermediary has obtained an SBR credential (Auskey) for authentication; • Has associated this credential with an existing TRO user id; and, • The TRO User is authorised to lodge a periodic return; • A lodgement has previously taken place. |
| Post-conditions | Success: The User will receive a List of periodic returns submitted via SBR within the last seven days, which may include NIL returns lodged.. Failure: The User will receive an Error message. |
| Initiating party | Business |
| Channel | SBR |
| Core Service Map | List |

5.4.1 List Historic Returns Request - Message

5.4.1.1 Discoverable Taxonomy Set References

| | |
|-------------------------|---|
| Schema | <i>osrtascomn.listhistoricreturns.request.02.00.report.xsd</i> |
| Linkbases | <i>osrtascomn.listhistoricreturns.request.02.00.defLink.xml</i> |
| | <i>osrtascomn.listhistoricreturns.request.02.00.labLinkInfoCls.xml</i> |
| | <i>osrtascomn.listhistoricreturns.request.02.00.presLink.xml</i> |
| | <i>osrtascomn.listhistoricreturns.request.02.00.refLink.xml</i> |
| Example Instance | <i>osrtascomn.listhistoricreturns.request.02.00.sample.instance.xml</i> |
| Schematron | NA |

5.4.1.2 Standard Business Document Header Content

The WIG provides the specification of the SBDH. The following table specifies the message specific data element values or any variations to the WIG.

| Attribute Name | Rules / Values | Rule Imp | SBR Msg code |
|------------------------|--|----------|------------------|
| sbdm:Message.Type.Text | 1. Mandatory - Value must be "osrtascomn.0001.listhistoricreturns.request" | 1. MIG | 1. SBR.GEN.GEN.4 |

5.4.1.3 Standard Business Document Body Content

The following describes the facts and context that must be supplied within the XBRL instance document populated into the SBDB element BusinessDocument.instance.text

5.4.1.3.1 List Historic Returns Request XBRL Context

| Context Spec | Hypercube Name | Associated Segment Dimensions | Instructions / Rules | Rule Imp | SBR Msg code |
|----------------|-------------------|---|------------------------------------|----------|---------------------|
| ReportingParty | ReportingPartyTAS | ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas | 1. There must be only one Context. | 1. MIG | 1. SBR.GEN.GEN.0019 |

TAS SRO will determine if there are any returns that have been lodged within the last seven days from the current date.

5.4.1.3.2 List Historic Returns Request Message Content Table

The following table contains the facts that must be supplied in the instance document.

5.4.1.3.2.1 ReportingParty Facts

| Context – ReportingParty | | | | |
|--------------------------|------------------------|--|-------------------|--|
| Seq No. | XBRL Fact | Rules | Rule Imp. | SBR Msg Code |
| 1. | Report.Submission.Date | 1. Mandatory 2. Must be set to the current date | 1. XBRL 2. MIG | 1. TAS.OSR.GENGGGE.0003 2. TAS.OSR.GENGGGE.0004 |
| 2. | Report.Type.Code | Mandatory. Value must be “PTMR” | 1. MIG | 1. SBR.GEN.GEN.0021 |

5.4.2 List Historic Returns Response - Message

5.4.2.1 Discoverable Taxonomy Set References

| | |
|-------------------------|--|
| Schema | <i>osrtascomn.listhistoricreturns.response.02.00.report.xsd</i> |
| Linkbases | <i>osrtascomn.listhistoricreturns.response.02.00.defLink.xml</i> |
| | <i>osrtascomn.listhistoricreturns.response.02.00.labLinkInfoCls.xml</i> |
| | <i>osrtascomn.listhistoricreturns.response.02.00.presLink.xml</i> |
| | <i>osrtascomn.listhistoricreturns.response.02.00.refLink.xml</i> |
| Example Instance | <i>osrtascomn.listhistoricreturns.response.02.00.sample.instance.xml</i> |
| Schematron | NA |

5.4.2.2 Standard Business Document Header Content

The WIG provides the specification of the SBDH. The following table specifies the message specific data element values or any variations to the WIG.

| Attribute Name | Rules / Values |
|------------------------|---|
| sbdm:Message.Type.Text | 1. Mandatory - Value must be "osrtascomn.0001.listhistoricreturns.response" |

5.4.2.3 Standard Business Document Body Content

The following describes the facts and context required to be supplied within the XBRL instance document populated into the SBDB element BusinessDocument.instance.text

5.4.2.3.1 List Historic Returns Response XBRL Context

| Context Spec | Hypercube Name | Associated Segment Dimensions | Instructions / Rules |
|----------------|-------------------|---|------------------------------------|
| ReportingParty | ReportingPartyTAS | ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas | 1. There must be only one Context. |

5.4.2.3.2 List Historic Returns Response Message Content Table

The following table contains the facts supplied in the response instance document.

Refer to Appendix A for a detailed description of each column.

5.4.2.3.2.1 ReportingParty Facts

| Context - ReportingParty | | |
|--------------------------|---|--|
| Seq No. | XBRL Fact | Rules |
| 1. | Identifiers.StateRevenueOfficeClientNumber.Identifier | Will be the TAS SRO Payroll tax customer number. |
| 2. | OrganisationNameDetails(Tuple: one only) | |
| 2.1. | OrganisationNameDetails.OrganisationalNameType.Code | Value will be MN |
| 2.2. | OrganisationNameDetails.OrganisationalName.Text | Will be set to the Organisation Name of the business as stored at SRO TAS. |
| 3. | ObligationDetail (Tuple: zero to many) | |
| 3.1. | Report.Type.Code | Value will be "PTMR". |
| 3.2. | Report.Name.Text | Value will be "Payroll Tax Periodic Return" |
| 3.3. | Period.Start.Date | The first day of the period that the outstanding return relates to for the organisation. |
| 3.4. | Period.End.Date | The last day of the period that the outstanding return relates to for the organisation. |

| Context - ReportingParty | | |
|--------------------------|---|--|
| Seq No. | XBRL Fact | Rules |
| 3.5. | Lodgment.Frequency.Code | Frequency Code will be one of the following: Monthly Quarterly HalfYearly |
| 3.6. | Lodgment.Due.Date | The date lodgement is due |
| 3.7. | LodgmentHistory (tuple: zero to many) | |
| 3.7.1. | BusinessDocument.GovernmentGeneratedIdentifier.Text | A unique identifier for each outstanding obligation. |
| 3.7.2. | Lodgment.Received.Date | If this obligation has previously been lodged, will be the date it was originally lodged (for multiple re-lodgements, this will be the date it was first lodged). |

APPENDIX A – THE MESSAGE CONTENT TABLE EXPLAINED

This section defines the table structure that **must** be used to define the context, structure, and rules of the data elements contained within the XBRL instance document – referred to as the message content table.

There must be a message content table for each context within the message. The grouping of the data elements in accordance to the context aligns to how the data elements are built into the XBRL taxonomy and this consistent presentation will assist Software Developers.

The message content table uses the following rows and columns:

Context Type (row at top of table): This is the name of the XBRL Context Specification or Context Instance which has been defined early in the MIG document.

Sequence Number: This is a sequential number used to indicate the expected order of the data elements within the instance document and to describe the structure of tuples. Data elements within a tuple are allocated a multilevel number to indicate the expected structure and order of the data elements contained within the tuple. If there are nested tuples then the sequence number goes to next numbering level. The following is an extracts from a message content table which illustrates the sequence numbering and multileveling required to cater for tuples and nested tuples.

| Seq No. | XBRL Fact |
|----------|--|
| 1. | PaymentMechanism (Tuple: zero to many) |
| 1.1. | PaymentMechanism.PaymentMethod.Code |
| 1.2. | PaymentMechanism.Instruction.Text |
| 1.3. | DirectDebit (tuple zero to one) |
| 1.3.1. | PaymentMechanism.DirectDebitAccount.Identifier |
| 1.3.2. | PaymentMechanism.DirectDebitName.Text |
| 1.4. | DirectCredit (tuple zero to one) |
| 1.4.1. | PaymentMechanism.DirectCreditAccount.Identifier |
| 1.4.2. | PaymentMechanism.DirectCreditName.Text |
| 1.4.3. | FinancialInstitutionAccount (Tuple One Only) |
| 1.4.3.1. | FinancialInstitutionAccount.BankStateBranch.Number |
| 1.4.3.2. | FinancialInstitutionAccount.FinancialInstitutionAccount.Number |
| 1.4.3.3. | FinancialInstitutionAccount.FinancialInstitutionAccountName.Text |
| 1.4.3.4. | FinancialInstitutionAccount.FinancialInstitutionBranchName.Text |
| 1.4.3.5. | FinancialInstitutionAccount.FinancialInstitutionName.Text |

XBRL Fact: This is the name of the data element to be reported. For example:

Identifiers.AustralianBusinessNumber.Identifier

Instructions / Rules: This column describes all the instructions / rules applicable to the data element. Each rule must be given a sequential number which links the rule to its implementation and message code. Rules would include information such as optionality, presentation criteria and the use of XML attributes such as IsVisible.

Rule Implementation: This column informs Software Developers how the rules specified in the Rules column will be provided.

NOTE: This column is only applicable for request messages and the column will not be present in the table for Response Messages.

There can only be the following options:

- XBRL – validation provided via the XBRL schemas and linkbases. Typically rules implemented via XBRL do not need to be specified within the MIG. Only those rules that are considered to provide necessary information to software developers should be defined within the MIG. An example of this is the rules associated with the domain values of a dimension within a context specification.
- Schematron ID – for rules that cannot be implemented using XBRL some agencies will provide a schematron implementation of the rule. When schematron is provided then the unique ID used to identify the rule within the schematron file must be provided within the MIG. The following is an example of how this must appear in the column :.Schematron ID = VICMIG001
- MIG - There will be situations where rules will not be provided to Software Developer in a machine readable format and the description of the rule in the MIG is all that will be provided. In this situation the Software Developer has the choice of either implementing the rule as specified within the MIG or they rely on the agency to validate the data element (the expectation is that the Agency will always test for this rule)
- Agency – This rule cannot be implemented by the Software Developer and can only be executed by the agency.

SBR Message Code: All messages returned via the SBR channel will contain a code to uniquely identify the condition that has occurred.

NOTE: This column is only applicable for request messages and the column will not be present in the table for Response Messages.

In order to allow codes to be managed in a distributed fashion, codes will take the following format:

{Jurisdiction}.{Agency}.{Function}.{Id}

represented by the regular expression

([A-Z0-9])+.([A-Z0-9])+.([A-Z0-9])+.([A-Z0-9])+

Initially

Jurisdiction = SBR | CMN | QLD | NSW | ACT | VIC | SA | WA | NT | TAS

Agency = Jurisdiction specific agency code

For CMN (Commonwealth), = ATO, ASIC, APRA, ABS

For SBR = GEN (i.e. SBR wide codes)

For States = OSR of Offices of State Revenue

Function = Agency specific functional area or GEN for agency wide codes
 For SBR = GEN or FAULT

Id = function specific identifier (format may vary across agencies).

Examples are shown below;

SBR.GEN.FAULT.TOOMANYINSTANCES
 CMN.ATO.TFN.OK
 QLD.OSR.PRL.000001

The above structure recognises and caters for the current situation where agency errors are unharmonised, and will need to be passed through to client software.

The expectation is that for each rule identified within the message content table to have a corresponding message code however depending on the rule implementation a message code may not be relevant in which case Not Applicable (N/A) must be inserted into the rules corresponding message code to make this clear to Software Developers. The follow table summaries what must be provided in the message code column in relation to the rules implementation choice.

| Rule Implementation | Message Code |
|---------------------|---|
| Schematron | Message Code must be provided against corresponding rule.. |
| XBRL | Message Code not relevant – place N/A against corresponding rule. |
| MIG | Message Code must be provided against corresponding rule. The only exception is if the rule is associated to rendering instruction to the software developer. |
| Agency | Message Code must be provided against corresponding rule. |

The expectation is that each agency will populate a message repository with all error, warning and information message that could be returned via the SBR channel. These message will be allocated an SBR message code using the above mentioned code format. The Software Developer would then use the SBR message code provided via the MIG and the message repository to obtain the full details associated with the message.