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Standard Business Reporting

SBR

Production Release – suitable for use

Standard Business Reporting

WA OSR Payroll Tax Common Message Implementation Guide

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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”.

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 Western Australia (along with the Cocos Island and Christmas Island Territories that are administered by WA OSR).

This document should be read in conjunction with the *State and Territory Payroll Tax Message Implementation Guide Overview*, *WA OSR Payroll Tax Periodic MIG* and *WA OSR Payroll Tax Australia Wide Wages MIG*.

1.2 AUDIENCE AND SCOPE

This document contains the necessary information required to support WA OSR Payroll Tax Common services.

1.3 REFERENCES

Ref	Document Link	Document description
1)	State and Territory Payroll Tax 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 WA OSR 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

WA OSR utilises a delegated authority model for Revenue Online (ROL) and SBR. For each ROL 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 ROL Username in ROL. An Intermediary can be either an Administrator or a General User.

2.2 DECLARATIONS

No explicit Declaration is required. However, all SBR User's are required to be registered WA OSR ROL clients. All ROL clients must accept terms and conditions in relation to their obligations to WAOSR at the point of registration. The requirement to be registered via this system implies that these declarations also cover transactions made via SBR.

2.3 SBDH VARIATIONS

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

2.3.1 Business Documents

Only one business document in the SBDB per message will be accepted.

2.3.2 Attachments

No attachments will be accepted or provided.

2.3.3 Document Identifiers

The following document Identifiers are used by WA OSR:

Period.Unique.Identifier - used to link the monthly returns that relate to a quarterly return.

BusinessDocument.GovernmentGeneratedIdentifier.Text - used to uniquely identify the return period.

Lodgment.Receipt.Identifier - provided upon receipt of a lodgement.

2.3.4 Lodgment date and time interpretation

The SBDH contains a lodgement receipt date and time. This is contained in the element Lodgment.Receipt.Datetime, is in xs:dateTime format and will be provided in UTC time (not local). For List and Prelodge interactions WA OSR will not provide a lodgement receipt.

As the xs:dateTime format requires a time, a default 00:00:00 time will be assigned to the lodgement receipt. It should also be noted that conversion of Lodgment.Receipt.Datetime to local time must occur before displaying the date. Failure to perform this conversion could lead to an incorrect date being displayed to the user.

For WA OSR Payroll Tax interactions, a full time and date (in UTC) will be provided.

2.4 RESPONSE MESSAGES

2.4.1 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.

2.4.2 Messages not described in the MIG

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

Examples of these messages follow:

Message Event Item	Value
Message.Event.Item.Error.Code	WA.OSR.WS.000001
Message.Event.Item.Severity.Code	Error
Message.Event.Item.Short.Description	Service unavailable. Complete your lodgement in Revenue Online at https://rol.osr.wa.gov.au/rol/
Message.Event.Item.Detailed.Description	The WAOSR database is currently unavailable

2.4.3 Messages not described at all

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

2.4.4 Tuples and Context

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

2.5 BALANCE ATTRIBUTE NOT TO BE USED

The balance attribute of each element used in the WA OSR Report is based on the SBR AU Taxonomy and cannot be relied upon to be that of WA OSR.

3 BUSINESS OVERVIEW

This MIG contains details of List Outstanding Obligations and List Historic Returns for WA OSR (along with the Cocos Island and Christmas Island Territories that are administered by WA OSR). It must be read in conjunction with either the *WA OSR Payroll Tax Periodic MIG* and/or *WA OSR Payroll Tax Australia Wide Wages MIG*.

3.1 PREREQUISITES

WA OSR requires employers to complete the following:

- Register with WA OSR as a Payroll tax Client specifically via its current online portal (Revenue Online referred to as ROL). This operation creates a business registration within WA OSR's core Revenue Collection Information System (referred to as RCIS) and an online user account for ROL;
- Obtain an SBR credential for authentication;
- Associate this credential with an existing ROL account; and
- To use the direct debit payment facility (referred to as the Customer Initiated Payment System) the client must register their account details with WA OSR, this can be done via ROL.

3.2 SCHEMA USE BY DATE

WA OSR will support only the latest version of the `osrwacmn.listoutstandingobligations` and `osrwacmn.listhistoricreports`.

3.3 COMMENCEMENT DATE FOR SERVICES

List Outstanding Obligations:

List Outstanding Obligations will provide details of Returns Outstanding with effect from 1st July 2010, this service will provide details of the July 2010 Return onwards.

Details of Australia Wide Wages forms Outstanding will be made available with effect from 1st July 2011 and will provide details of any forms Outstanding for the 2010/11 financial year onwards.

List Historic Returns:

List Historic Returns will provide details of Returns Lodged with effect from 1st July 2011, this service will provide details of the July 2010 Return onwards.

This service is only available for the amendment of a Periodic Return (this process is commonly called a Wage Adjustment).

4 XBRL CONTEXT SPECIFICATIONS

The following sections define 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 – REPORTING PARTY:

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. WA.OSR.WS.000006
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	1. MIG 2. MIG	1. WA.OSR.DB.100015 2. WA.OSR.DB.100017
Entity Identifier Scheme	Mandatory	1. This field must be set to http://www.abr.gov.au/abn	1. MIG	1. WA.OSR.WS.000008
Entity Segment	Mandatory	1. Explicit member dimension ReportPartyType set to "RprtPyType.02.03:ReportingParty"	1. XBRL	1. WA.OSR.WS.000006
	Mandatory	1. Explicit member dimension AustralianStatesTerritoriesAndOffShoreAreas must be set to one of the following: "h01.02.01:WA", "h01.02.01:CC", "h01.02.01:CI"	1. XBRL	1. WA.OSR.WS.000006
Period Type	Mandatory	The period type must be set to the following start date and end date		
Period Date - Start Date	Mandatory	1. Both the Start and End Date will be provided at the message level.	1. XBRL	1. WA.OSR.WS.000006
Period Date - End Date	Mandatory			

4.2 CONTEXT SPECIFICATION – GROUP STATUS:

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. WA.OSR.WS.000006
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	1. MIG 2. MIG	1. WA.OSR.DB.100015 2. WA.OSR.DB.100017
Entity Identifier Scheme	Mandatory	1. This field must be set to http://www.abr.gov.au/abn	1. MIG	1. WA.OSR.WS.000008
Entity Segment	Mandatory	1. Explicit member dimension ReportPartyType set to "RprtPyType.02.03:ReportingParty"	1. XBRL	1. WA.OSR.WS.000006
	Mandatory	1. Explicit member dimension AustralianStatesTerritoriesAndOffShoreAreas must be set to one of the following: "h01.02.01:WA", "h01.02.01:CC", "h01.02.01:CI"	1. XBRL	1. WA.OSR.WS.000006
	Mandatory	1. Explicit member dimension EmployerGroupStatus must be set to one of the following: "EmpGrpSts.02.04:NGE", "EmpGrpSts.02.04:DGE", "EmpGrpSts.02.04:GE"	1. XBRL	1. WA.OSR.WS.000006
Period Type	Mandatory	The period type must be set to the following start date and end date		
Period Date - Start Date	Mandatory	1. Both the Start and End Date will be provided at the message level.	1. XBRL	1. WA.OSR.WS.000006
Period Date - End Date	Mandatory			

5 LIST OUTSTANDING OBLIGATIONS

5.1 LIST OUTSTANDING OBLIGATIONS SPECIFICATIONS

Interaction Name	List Outstanding Obligations
Description	The purpose of this interaction is to allow the business to request a summary listing of their Outstanding Obligations for WA OSR. The list will be based on the ABN provided.
Stakeholders	Business, State Revenue Offices
Pre-conditions	<ul style="list-style-type: none"> Employer is a Registered WA OSR Payroll tax Client and has an online user account for ROL; Obtain an SBR credential for authentication; Associate this credential with an existing ROL account; and User has a relationship to an existing ROL Client.
Post-conditions	<p>Success – The User will receive a list of the Outstanding Obligations. This will be used to initiate a Lodgement of a Periodic Return or Australia Wide Wages.</p> <p>Failure – The User will receive an Error message.</p>
Initiating party	Business
Channel	SBR
Core Service Map	List

5.1.1 Request List Outstanding Obligations - Message

5.1.1.1 Discoverable Taxonomy Set References

Schema	osrwacomn.listoutstandingobligations.request.02.01.report.xsd
Linkbases	osrwacomn.listoutstandingobligations.request.02.01.defLink.xml
	osrwacomn.listoutstandingobligations.request.02.01.labLinkInfoCls.xml
	osrwacomn.listoutstandingobligations.request.02.01.presLink.xml
	osrwacomn.listoutstandingobligations.request.02.01.refLink.xml
Example Instance	osrwacomn.listoutstandingobligations.request.02.01.sample.instance.xml

5.1.1.1 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	Optionality	Rules/Values	Rule Imp	SBR Msg Code
Message Type Text	Mandatory	Value must be "osrwacomn.listoutstandingobligations.request"	1. MIG	1. WA.OSR.XSLT.001012

5.1.1.2 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

5.1.1.2.1 Request List Outstanding Obligations XBRL Context

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions/Rules	Rule Imp.	SBR Message Code
ReportingParty	ReportingPartyWACCCI	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	1. There must be only one Context within the instance document. 2. The Start Date should be set to the current date. 3. The End Date should be set to the current date.	1. MIG 2. MIG 3. MIG	1. WA.OSR.XSLT.001041 2. WA.OSR.DB.100028 3. WA.OSR.DB.100030

5.1.1.2.2 Request List Outstanding Obligations Message Content Table

The following table contains the facts required in the instance document.

Context - ReportingParty				
Seq No.	XBRL Fact	Instructions/Rules	Rule Imp.	SBR Message Code
1	Report.Submission.Date	1. Mandatory 2. Should be set to the current date	1. NA 2. NA	1. NA 2. NA

5.1.2 Response List Outstanding Obligations - Message

5.1.2.1 Discoverable Taxonomy Set References

Schema	osrwacomn.listoutstandingobligations.response.02.01.report.xsd
Linkbases	osrwacomn.listoutstandingobligations.response.02.01.defLink.xml
	osrwacomn.listoutstandingobligations.response.02.01.labLinkInfoCls.xml
	osrwacomn.listoutstandingobligations.response.02.01.presLink.xml
	osrwacomn.listoutstandingobligations.response.02.01.refLink.xml
Example Instance	osrwacomn.listoutstandingobligations.response.02.01.sample.instance.xml

5.1.2.2 Standard Business Document Header Content

Attribute Name	Optionality	Rules/Values
Message Type Text	Mandatory	Value will be "osrwacomn.listoutstandingobligations.response"

5.1.2.3 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.

5.1.2.3.1 Response List Outstanding Obligations XBRL Context

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions/Rules
ReportingParty	ReportingPartyWACCCI	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas,	<ol style="list-style-type: none"> 1. There will be one Context. 2. The Start Date will be set to the start date relevant to the earliest Outstanding Obligation. 3. The End Date will be set to the end date relevant to the latest Outstanding Obligation.
GroupStatus	ReportingPartyWACCCI EmployerGroupStatus	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas, EmployerGroupStatus,	<ol style="list-style-type: none"> 1. There will be one Context per Group Status associated to the Outstanding Obligation. The element BusinessDocument.GovernmentGeneratedIdentifier.Text acts as a soft key between the ReportingParty and GroupStatus contexts. 2. The Start Date will be set to the Period Start Date of the Outstanding Obligation. 3. The End Date will be set to the Period End Date of the Outstanding Obligation.

5.1.2.3.2 Response List Outstanding Obligations Message Content Table

The following table contains the facts required in the instance document.

Context - ReportingParty		
Seq No.	XBRL Fact	Rules
1	Identifiers.StateRevenueOfficeClientNumber.Identifier	1. Mandatory
2	Identifiers.PayrollTaxGroup.Identifier	1. Conditional. Mandatory if Report.Type.Code = "ptarwa.0001" and GroupStatus context of the ReportingParty = "DGE"
3	OrganisationNameDetails(Tuple One)	
3.1	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory
3.2	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory
4	ObligationDetail(Tuple zero to many)	
4.1	Report.Name.Text	1. Mandatory
4.2	Report.Type.Code	1. Mandatory
4.3	Period.Start.Date	1. Mandatory
4.4	Period.End.Date	1. Mandatory
4.5	Period.Unique.Identifier	1. Conditional. Mandatory if Report.Type.Code = "ptlwa.0001" and Frequency Code = "Quarterly"
4.6	Lodgment.Due.Date	1. Conditional. Mandatory if Report.Type.Code = "ptlwa.0001" and Report.Amendment.Indicator = "false" or if Report.Type.Code = "ptarwa.0001"
4.7	Lodgment.Frequency.Code	1. Mandatory
4.8	LodgmentOutstanding(Tuple One)	
4.8.1	BusinessDocument.GovernmentGeneratedIdentifier.Text	1. Mandatory
4.8.2	EmployerConditions.EmploymentStateInterstateCondition.Code	1. Conditional. Mandatory if Report.Type.Code = "ptlwa.0001"
4.8.3	Report.Amendment.Indicator	1. Conditional. Mandatory if Report.Type.Code = "ptlwa.0001"

Context –Group Status		
Seq No.	XBRL Fact	Rules / Instructions
1	BusinessDocument.GovernmentGeneratedIdentifier.Text	1. Mandatory. This ID will be identical to that supplied within the ReportingParty context. It is reported again so that the Group Status can be supplied

6 LIST HISTORIC RETURNS

6.1 LIST HISTORIC RETURNS SPECIFICATIONS

Interaction Name	List Historic Returns
Description	The purpose of this interaction is to allow the business to request a summary listing of the Payroll Tax Returns they have Lodged for WA OSR. The list will detail the returns lodged for any unreconciled financial years and will be based on the ABN provided.
Stakeholders	Business, State Revenue Offices
Pre-conditions	<ul style="list-style-type: none"> Employer is a Registered WA OSR Payroll tax Client and has an online user account for ROL; Obtain an SBR credential for authentication; Associate this credential with an existing ROL account; and User has a relationship to an existing ROL Client.
Post-conditions	Success – The User will receive a list of the Payroll Tax Returns Lodged for any unreconciled financial years. Failure – The User will receive an Error message.
Initiating party	Business
Channel	SBR
Core Service Map	List

6.1.1 Request List Historic Returns - Message

6.1.1.1 Discoverable Taxonomy Set References

Schema	osrwacomn.listhistoricreturns.request.02.00.report.xsd
Linkbases	osrwacomn.listhistoricreturns.request.02.00.defLink.xml
	osrwacomn.listhistoricreturns.request.02.00.labLinkInfoCls.xml
	osrwacomn.listhistoricreturns.request.02.00.presLink.xml
	osrwacomn.listhistoricreturns.request.02.00.refLink.xml
Example Instance	osrwacomn.listhistoricreturns.request.02.00.sample.instance.xml

6.1.1.2 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	Optionality	Rules/Values	Rule Imp	SBR Msg Code
Message Type Text	Mandatory	Value must be "osrwacomn.listhistoricreturns.request"	1. MIG	1. WA.OSR.XSLT.001012

6.1.1.3 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

6.1.1.3.1 Request List Historic Returns XBRL Context

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions/Rules	Rule Imp.	SBR Message Code
ReportingParty	ReportingPartyWACCCI	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	1. There must be only one Context within the instance document. 2. The Start Date should be set to the current date. 3. The End Date should be set to the current date.	1. MIG 2. MIG 3. MIG	1. WA.OSR.XSLT.001041 2. WA.OSR.DB.100028 3. WA.OSR.DB.100030

6.1.1.3.2 Request List Historic Returns Message Content Table

The following table contains the facts required in the instance document.

Context - ReportingParty				
Seq No.	XBRL Fact	Instructions/Rules	Rule Imp.	SBR Message Code
1	Report.Submission.Date	1. Mandatory 2. Should be set to the current date	1. NA 2. NA	1. NA 2. NA

6.1.2 Response List Historic Returns - Message

6.1.2.1 Discoverable Taxonomy Set References

Schema	osrwacomn.listhistoricreturns.response.02.00.report.xsd
Linkbases	osrwacomn.listhistoricreturns.response.02.00.defLink.xml
	osrwacomn.listhistoricreturns.response.02.00.labLinkInfoCls.xml
	osrwacomn.listhistoricreturns.response.02.00.presLink.xml
	osrwacomn.listhistoricreturns.response.02.00.refLink.xml
Example Instance	osrwacomn.listhistoricreturns.response.02.00.sample.instance.xml

6.1.2.2 Standard Business Document Header Content

Attribute Name	Optionality	Rules/Values
Message Type Text	Mandatory	Value will be "osrwacomn.listhistoricreturns.response"

6.1.2.3 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

6.1.2.3.1 Response List Historic Returns XBRL Context

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions/Rules
ReportingParty	ReportingPartyWACCCI	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas,	<ol style="list-style-type: none"> 1. There will be one Context. 2. The Start Date will be set to the start date relevant to the earliest Historic Return. 3. The End Date will be set to the end date relevant to the latest Historic Return.
GroupStatus	ReportingPartyWACCCI EmployerGroupStatus	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas, EmployerGroupStatus,	<ol style="list-style-type: none"> 1. There will be one Context per Group Status associated to the Outstanding Obligation. The element <code>BusinessDocument.GovernmentGeneratedIdentifier.Text</code> acts as a soft key between the ReportingParty and GroupStatus contexts. 2. The Start Date will be set to the start date relevant to the relevant Historic Return. 3. The End Date will be set to the end date relevant to the relevant Historic Return.

6.1.2.3.2 Response List Historic Returns Message Content Table

The following table contains the facts required in the instance document.

Context - ReportingParty		
Seq No.	XBRL Fact	Rules
1	Identifiers.StateRevenueOfficeClientNumber.Identifier	1. Mandatory
2	OrganisationNameDetails(Tuple One)	
2.1	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory
2.2	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory
3	ObligationDetail(Tuple zero to many)	
3.1	Report.Name.Text	1. Mandatory
3.2	Report.Type.Code	1. Mandatory
3.3	Period.Start.Date	1. Mandatory
3.4	Period.End.Date	1. Mandatory
3.5	Lodgment.Frequency.Code	1. Mandatory
3.6	LodgmentHistory(Tuple One)	
3.6.1	BusinessDocument.GovernmentGeneratedIdentifier.Text	1. Mandatory
3.6.2	EmployerConditions.EmploymentStateInterstateCondition.Code	1. Mandatory
3.6.3	Report.Amendment.Indicator	1. Mandatory

Context –Group Status		
Seq No.	XBRL Fact	Rules / Instructions
1	BusinessDocument.GovernmentGeneratedIdentifier.Text	1. Mandatory. This ID will be identical to that supplied within the ReportingParty context. It is reported again so that the Group Status can be supplied

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 will 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 require 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.	Payment Mechanism.Direct DebitAccount.Identifier
1.3.2.	Payment Mechanism.Direct Debit Name.Text
1.4.	DirectCredit (tuple zero to one)
1.4.1.	Payment Mechanism.Direct CreditAccount.Identifier
1.4.2.	Payment Mechanism.Direct CreditName.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 needs to 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 should 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) should 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 needs to be provided against corresponding rule.
XBRL	Message Code not relevant – place N/A against corresponding rule.
MIG	Message Code needs to be provided against corresponding rule. The only exception is if the rule is associated to rendering instruction to the software developer.
Agency	Message Code needs to 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.