An Australian Government Initiative

Standard Business Reporting

Production Release – Suitable for use

Standard Business Reporting

RevenueSA Payroll Tax Common Message Implementation Guide

Program name: *Standard Business Reporting*

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This document and its attachments are **Unclassified**

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VERSION CONTROL

Version	Release date	Description of changes
1.0	29/01/2010	Initial Release
2.0	25/03/2010	Production Release – Suitable for use
3.0	27/05/2010	Changes made to correct several defects

ENDORSEMENT

APPROVAL

Helen Austin — Chief Solutions Architect
Solutions Integration
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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 South Australia.

This document should be read in conjunction with the *State and Territory Revenue Office Payroll Tax Common Message Implementation Guide.*

1.2 AUDIENCE AND SCOPE

This document contains the necessary information to support RevenueSA 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: • 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 RevenueSA 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 PAYROLL TAX OVERVIEW

The *Payroll Tax Act 2009* requires that an employer (or a member of a group of employers) who pays wages, which are liable for payroll tax in South Australia, must register for payroll tax as a reporting party with RevenueSA when the Australian wages bill of the employer or group exceeds the wages maximum deduction entitlement (currently $600,000 annually for 2009/2010).

For a definition of taxable wages refer to RevenueSA Information Circular 2 available **www.revenuesa.sa.gov.au**.

When a reporting party registers for payroll tax, RevenueSA determines whether they are required to lodge payroll tax returns on a monthly or annual basis.

2.1.1 SBR Registered Payroll Tax Reporting Parties

Reporting parties who wish to retrieve a list of outstanding South Australian payroll tax obligations or historic returns via SBR must be registered with RevenueSA as a payroll tax reporting party with a RevenueSA Online Tax System (RevNet) userID. Refer to **www.revenuesa.sa.gov.au** for information on how to become a RevNet user. They must also obtain an AUSkey credential from the Australian Business Register (ABR). In order to interact with RevNet via SBR, the reporting party must use RevNet to link their RevNet userID to their AUSkey credential.

2.1.2 RevenueSA Online Tax System (RevNet)

RevNet provides approved reporting parties with the ability to perform the following functions:

- Register as a payroll tax reporting party;
- Complete and lodge South Australian payroll tax monthly returns and annual reconciliations;
- Make online payments of payroll tax liabilities:
- View historical payments and lodgements;
- Link RevNet userID to AUSkey credential; and
- Assign access for intermediaries to lodge on reporting party's behalf

2.1.2.1 RevNet Security

For all web service requests received from SBR, RevenueSA will match the AUSkey credential to user credentials stored in the RevNet database. If the AUSkey credential cannot be matched to a RevNet userID, the user will receive a fail to authenticate Simple Object Access Protocol (SOAP) fault of type wsse:InvalidSecurityToken with a message text containing "Security token failed to validate. The SAML token is not valid, it is rejected by CSS".

SOAP faults raised by RevenueSA will have a node value of "http://sbr.gov.au/comn/node/revnet/sa/gov/au". This will distinguish wsse:InvalidSecurityToken SOAP faults that relate to authentication failures at RevenueSA from similar SOAP faults raised by Core Services that may relate to the security token itself.

2.1.2.2 Australian Business Number In RevNet

For all web service requests received from SBR, RevenueSA will verify that the Australian Business Number (ABN) stored in the AUSkey credential matches the ABN stored for the registered South Australian payroll tax reporting party linked to the RevNet userID. If this ABN is not recognised, error message SBR.GEN.GEN.13 will be returned to the user.

As stated in 2.1.3, for all web service requests received from intermediaries via SBR, RevenueSA will verify that the reporting party has nominated the ABN of the sender to perform the requested action for the ABN of the reporting party within the business document. If this verification fails, error message SA.OSR.AUTH.1090 will be returned to the user.

2.1.3 Authorisation of Intermediaries

RevenueSA will allow intermediaries to act on behalf of reporting parties via SBR, subject to authorisation by the reporting party. The intermediary must be authorised by the reporting party in RevNet to act on the reporting party's behalf.

RevNet userIDs will be generated for intermediaries who then must set up the RevNet userIDs and permissions for their employees and specify which companies they are authorised to lodge on behalf of. Note: this will only be the subset of companies which have given prior authority to the intermediary, as stated above.

Employees of the intermediary must also link their RevNet userID with their AUSkey credential.

Employees of the intermediary will then be able to use SBR to list outstanding obligations, list historic returns, prefill data, lodge monthly returns, lodge annual reconciliations and authorise direct debit payments from the reporting party's bank account (if the reporting party is registered for direct debit).

For all web service requests received from intermediaries via SBR, RevenueSA will verify that the reporting party has nominated the ABN of the sender to perform the requested action for the ABN of the reporting party within the business document. If this verification fails, error message SA.OSR.AUTH.1090 will be returned to the user.

2.2 SBR INTERACTIONS

2.2.1 List Outstanding Obligations

The List Outstanding Obligations service is used to retrieve a list of outstanding obligations for a reporting party in the date range specified in the List Outstanding Obligations Request message. The List Outstanding Obligations Response message will provide an inclusive list of obligations. (ie: if a date part-way through a month is specified for the Period Start Date or Period End Date, that month's obligation will be listed).

The list will provide summary level information for each obligation but, importantly, it will also provide a return identifier (Period.Unique.Identifier), which identifies each outstanding obligation in RevNet. This return identifier is subsequently used in the Lodge Monthly Payroll Tax, Prefill Annual Reconciliation Lodgement Details and Lodge Annual Reconciliation Payroll Tax services to identify the period for the lodgement.

The Report Type Code element is used in the List Outstanding Obligations Request to specify whether a list of monthly returns or annual reconciliations is retrieved.

For both report types, the response message includes summary information for each return and the return identifier.

For monthly returns, the Estimated Deduction Entitlement amount is provided, which is subsequently used to determine the net taxable wages in the Calculate Monthly Payroll Tax service. Additionally, the Payment Method of the reporting party is returned for monthly returns and if the Payment Method is “DirectDebit”, the Direct Debit Authorisation Indicator element is returned indicating whether or not the user has authority to approve direct debit payments.

These elements are provided in the List Outstanding Obligations rather than in a Prefill Monthly Payroll Tax service for monthly returns. The elements are used as part of the Lodge Monthly Payroll Tax service.

For annual reconciliations, the response message includes summary information for each lodgement and the return identifier.

The List Outstanding Obligations service uses the ABN of the reporting party in the instance document to determine which reporting party’s outstanding obligations are listed. If an intermediary uses the List Outstanding Obligations Request service, their client’s ABN should be used in the instance document.

2.2.2 List Historic Returns

The List Historic Returns service is used to retrieve a list of previously lodged returns for a reporting party in the date range specified in the List Historic Returns Request message. The List Historic Returns Response message will provide an inclusive list of returns. (ie: if a date part-way through a month is specified for the Period Start Date or Period End Date, that month’s return will be listed).

The Report Type Code element is used in the List Historic Returns Request to specify whether a list of monthly returns or annual reconciliations is retrieved.

The list will provide summary level information for each return, including payment information. It will also provide the return identifier (BusinessDocument.GovernmentGenerated.Identifier.Text), which identifies the lodgement in RevNet. Return identifiers are allocated to successful lodgements. The return identifier is subsequently used in the Prefill Monthly Lodgement Details and Prefill Annual Reconciliation Lodgement Details services to identify the lodgement to be retrieved. It is also used in the Lodge Monthly Payroll Tax and Lodge Annual Reconciliation Payroll Tax services to amend previous lodgements.

The List Historic Returns service uses the ABN of the reporting party in the instance document to determine which reporting party’s historic returns are listed. If an intermediary uses the List Historic Returns Request service, their client’s ABN should be used in the instance document.

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. Refer to WIG for response code.

2.3.2 Attachments

No attachments will be accepted or provided. Refer to WIG for response code.

2.3.3 Document Identifiers

BusinessDocument.GovernmentGenerated.Identifier.Text – is used within the Standard Business Document Body to provide the return identifier once a return has been lodged. The

BusinessDocument.GovernmentGenerated.Identifier.Text element will be provided in the Standard Business Document Body of the Lodge Monthly Payroll Tax Response and Lodge Annual Reconciliation Payroll Tax Response messages.

The BusinessDocument.GovernmentGeneratedIdentifier.Text element within the Standard Business Document Header is not used.

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 must be provided in UTC time (not local). For List Outstanding Obligations and List Historic Returns interactions RevenueSA 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 lodgment 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 RevenueSA 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 RevenueSA core processing systems but are not practical to be implemented elsewhere as they refer to business data held within RevenueSA. 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	SA.OSR.AUTH.1020
Message.Event.Item.Severity.Code	Error
Message.Event.Item.Short.Description	AUSkey error
Message.Event.Item.Detailed.Description	The AUSkey credential was not provided or it was invalid. Please correct and resubmit.

2.4.3 Messages not described at all

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

3 BUSINESS OVERVIEW

The below diagram illustrates all possible interactions between the reporting party and RevenueSA.

The top half shows all interactions currently available to the reporting party via the RevenueSA portal, RevNet (**www.revnet.sa.gov.au**).

The interactions which will be available via the SBR channel are shown in the second half of Figure 1.

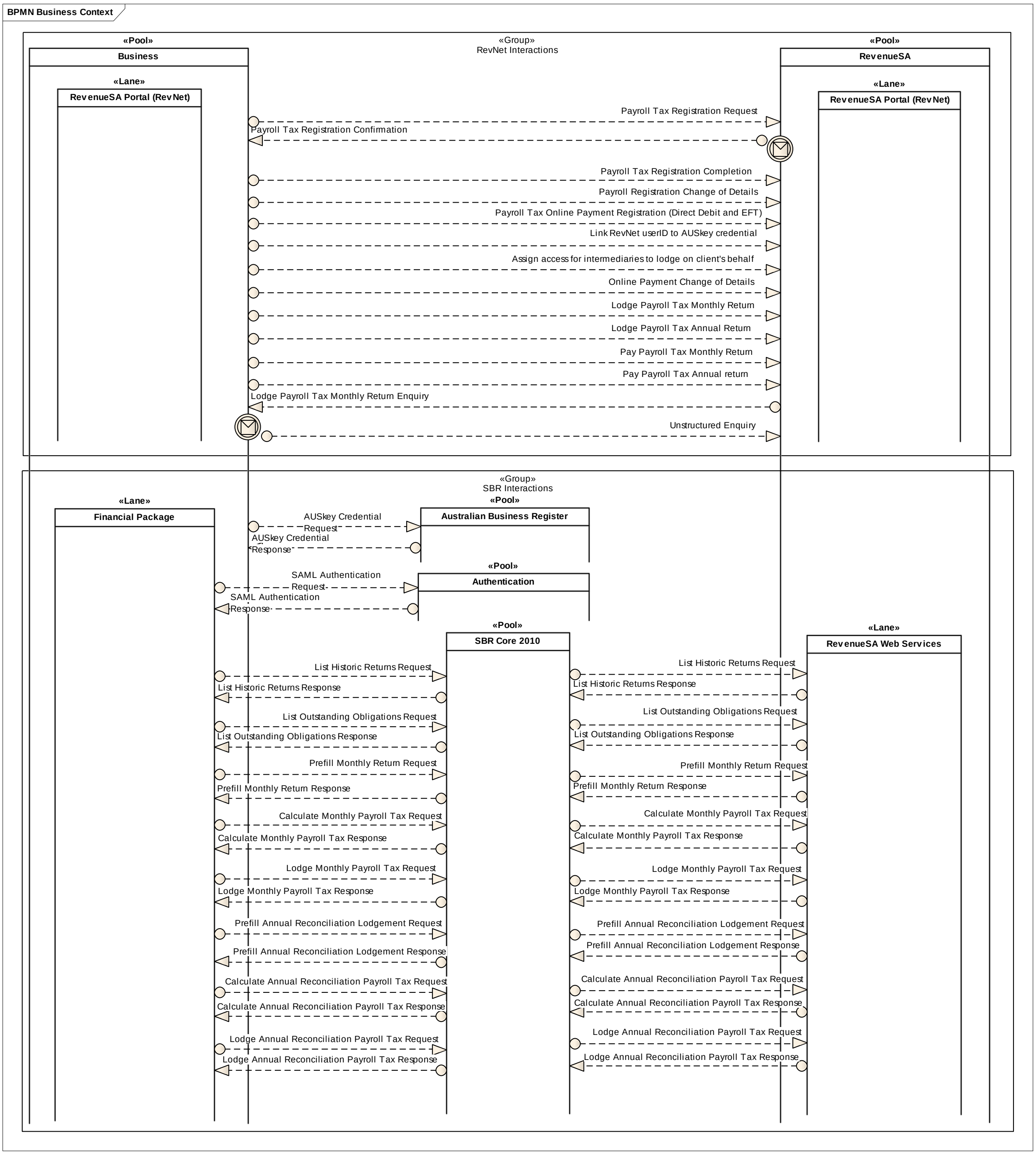

Figure 1 – RevenueSA Business Interaction Summary

3.1 SCHEMA USE BY DATE

RevenueSA requires the latest reporting taxonomy to be used regardless of the period that the data relates to.

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 REPORTINGPARTY:

This context type defines the reporting party (ie: the client to which the report directly relates) and their jurisdiction, in this case SA.

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 - 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	1. MIG 2. MIG	1. SBR.GEN.GEN.1 2. SBR.GEN.GEN.13
Entity Identifier Scheme	Mandatory	1. This field must be set to "http://www.abr.gov.au/abn"	1. MIG	1. SBR.GEN.GEN.14
Entity Segment	Mandatory	1. Explicit member dimension ReportPartyType must be set to "RprtPyType.02.03:ReportingParty"	1. MIG	1. SBR.GEN.GEN.15
	Mandatory	1. Explicit member dimension = AustralianStatesTerritoriesAndOffshoreAreas must be set to "h01.02.01:SA".	1. MIG	1. SBR.GEN.GEN.15

XBRL Instance Context Data Concept	Requirement	Instructions/Rules	Rule Imp	SBR Msg code
Period Date - Start Date	Mandatory	The start date will be provided at the message level.	1. NA	1. NA
Period Date - End Date	Mandatory	The end date will be provided at the message level.	1. NA	1. NA

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 monthly return and annual reconciliation interaction models and are structured in a common folder in the taxonomy. The common interactions used by RevenueSA 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 monthly return are provided in the RevenueSA Payroll Tax Monthly Return MIG and details on how the common interactions are utilised in the annual reconciliation are provided in the RevenueSA Payroll Tax Annual Reconciliation MIG.

5.1 PREREQUISITES

- To successfully interact with RevenueSA, a reporting party must be registered with RevenueSA for payroll tax and have provided a valid ABN. This registration can be done by completing the payroll tax online registration available through the RevenueSA website (**www.revenuesa.sa.gov.au**).
- The reporting party must be registered with RevenueSA on a monthly return cycle to lodge monthly returns via SBR. All registered reporting parties are required to lodge annual reconciliations.
- A reporting party or intermediary must have a RevNet userID.
- A reporting party or intermediary must obtain an AUSkey credential and link it to their RevNet userID before using SBR for lodgement of South Australian payroll tax obligations.

5.2 SERVICE SUMMARY

The List Outstanding Obligations and List Historic Returns interactions are utilised in the monthly return and annual reconciliation SBR processes.

Refer to Section 5.2 – Service Summary in the RevenueSA Payroll Tax Monthly Return MIG and the RevenueSA Payroll Tax Annual Reconciliation MIG for details on the sequence, optionality and repeatability of the List Outstanding Obligations and List Historic Returns interactions in the monthly 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 business to request a summary listing of their outstanding obligations with RevenueSA. This includes monthly returns and annual reconciliations. For both return types, this interaction will retrieve a summary of outstanding obligations. Additionally, the identifier for each return will be retrieved using the Period.Unique.Identifier element, which will then be used in the lodgement process. For monthly returns, this interaction will also retrieve the: • Estimated Deduction Entitlement amount for each monthly return • Payment Method of the reporting party • Direct Debit Authorisation Indicator for the user
Stakeholders	Business, State Revenue Offices
Pre-conditions	None.
Post-conditions	The user receives a list of outstanding obligations. These may be used to initiate a return lodgement.
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	osrsacomn.listoutstandingobligations.request.02.01.report.xsd
Linkbases	osrsacomn.listoutstandingobligations.request.02.01.presLink.xml
	osrsacomn.listoutstandingobligations.request.02.01.labLinkInfoCls.xml
	osrsacomn.listoutstandingobligations.request.02.01.defLink.xml
	osrsacomn.listoutstandingobligations.request.02.01.refLink.xml
Example Instance	osrsacomn.listoutstandingobligations.request.02.01.sample.instance.xml
Schematron	NA

5.3.1.2 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 “osrsacomn.0001.listoutstandingobligations.request”	1. MIG	1. SBR.GEN.GEN.4

5.3.1.3 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

5.3.1.3.1 List Outstanding Obligations Request XBRL Context

The List Outstanding Obligations Request message must include the following context specification – see section 4.1 for details:

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp	SBR Msg code
ReportingParty	ReportingPartySA	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	1. Context must only be used once within the instance document 2. The Start Date must be specified. 3. The End Date must be specified. 4. The Start Date and End Date will be used as search criteria for the Outstanding Obligations. 5. A maximum of 200 Outstanding Obligations will be retrieved.	1. MIG 2. MIG 3. MIG 4. NA 5. NA	1. SBR.GEN.GEN.19 2. SBR.GEN.GEN.18 3. SBR.GEN.GEN.20 4. NA 5. NA

5.3.1.3.2 List Outstanding Obligations Request Message Content Table

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

5.3.1.3.2.1 ReportingParty facts

Context - ReportingParty				
Seq No.	**XBRL Fact**	**Instructions / Rules**	**Rule Imp.**	**SBR Msg Code**
1	Report.Type.Code	1. Must be one of the following values: • PTAR • PTMR	1. MIG	1. SBR.GEN.GEN.21

5.3.2 List Outstanding Obligations Response - Message

5.3.2.1 Discoverable Taxonomy Set References

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

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 will be “osrsacomn.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

The List Outstanding Obligations Response message must include the following context specification – see section 4.1 for details:

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules
ReportingParty	ReportingPartySA	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	1. Context must only be used once within the instance document

5.3.2.3.2 List Outstanding Obligations Response Message Content Table

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

5.3.2.3.2.1 ReportingParty facts

Context – ReportingParty		
Seq No.	**XBRL Fact**	**Instructions / Rules**
1	Obligation Detail (tuple zero to many)	
1.1	Period.Start.Date	1. Mandatory 2. Used for Monthly Returns only
1.2	Period.End.Date	1. Mandatory 2. Used for Monthly Returns only
1.3	Period.Unique.Identifier	1. Mandatory 2. Used for Monthly Returns and Annual Reconciliations
1.4	Lodgment.Due.Date	1. Mandatory 2. Used for Monthly Returns and Annual Reconciliations

Context – ReportingParty		
Seq No.	**XBRL Fact**	**Instructions / Rules**
1.5	Report.Type.Code	1. Mandatory 2. Used for Monthly Returns and Annual Reconciliations
2	PayrollTax.Deduction.CalculatedTotal.Amount	1. Mandatory 2. Used for Monthly Returns only 3. This element is subsequently used in the Calculate Monthly Payroll Tax Request. 4. This element should not be displayed to the user at this stage.
3	PayrollTaxPayment (tuple one)	
3.1	Preferences.TaxPaymentDirectDebitAuthorisation.Indicator	1. Used for Monthly Returns only 2. Will be populated if PaymentMechanism.PaymentMethod.Code = “DirectDebit”. 3. If “True”, the user has authority to approve Direct Debit payments. 4. If “False”, the user does not have authority to approve Direct Debit payments.
3.2	PaymentReference(Tuple one)	
3.2.1	PaymentMechanism.PaymentMethod.Code	1.Mandatory 2. Used for Monthly Returns only

5.4 LIST HISTORIC RETURNS SPECIFICATIONS

Interaction Name	List Historic Returns
Description	The purpose of this interaction is to enable businesses to request a summary listing of previously lodged returns recorded by RevenueSA. This interaction can be called multiple times.
Stakeholders	Business, State Revenue Offices
Pre-conditions	The reporting party has previously lodged returns with RevenueSA.
Post-conditions	The user receives a list of historic returns.
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	osrsacomn.listhistoricreturns.request.02.02.report.xsd
Linkbases	osrsacomn.listhistoricreturns.request.02.02.presLink.xml
	osrsacomn.listhistoricreturns.request.02.02.labLinkInfoCls.xml
	osrsacomn.listhistoricreturns.request.02.02.defLink.xml
	osrsacomn.listhistoricreturns.request.02.02.refLink.xml
Example Instance	osrsacomn.listhistoricreturns.request.02.02.sample.instance.xml
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 “osrsacomn.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

The List Historic Returns Request message must include the following context specification – see section 4.1 for details:

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp	SBR Msg code
ReportingParty	ReportingPartySA	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	1. Context must only be used once within the instance document 2. The Start Date must be specified. 3. The End Date must be specified. 4. The Start Date and End Date will be used as search criteria for the Historic Returns. 5. A maximum of 200 Historic Returns will be retrieved.	1. MIG 2. MIG 3. MIG 4. NA 5. NA	1. SBR.GEN.GEN.19 2. SBR.GEN.GEN.18 3. SBR.GEN.GEN.20 4. NA 5. NA

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**	**Instruction / Rules**	**Rule Implementation.**	**SBR Msg Code**
1	Report.Type.Code	1. Must be one of the following values: • PTAR • PTMR	1. MIG	1. SBR.GEN.GEN.21

5.4.2 List Historic Returns Response - Message

5.4.2.1 Discoverable Taxonomy Set References

Schema	osrsacomn.listhistoricreturns.response.02.02.report.xsd
Linkbases	osrsacomn.listhistoricreturns.response.02.02.presLink.xml
	osrsacomn.listhistoricreturns.response.02.02.labLinkInfoCls.xml
	osrsacomn.listhistoricreturns.response.02.02.defLink.xml
	osrsacomn.listhistoricreturns.response.02.02.refLink.xml
Example Instance	osrsacomn.listhistoricreturns.response.02.02.sample.instance.xml

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 will be “osrsacomn.0001.listhistoricreturns.response”

5.4.2.3 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

5.4.2.3.1 List Historic Returns Response XBRL Context

The List Historic Returns Response message must include the following context specification – see section 4.1 for details:

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules
ReportingParty	ReportingPartySA	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	1. Context will only be used once within the instance document

5.4.2.3.2 List Historic Returns Response Message Content Table

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

5.4.2.3.2.1 ReportingParty facts

Context - ReportingParty		
Seq No.	**XBRL Fact**	**Rules**
1.	Obligation Detail (tuple zero to many)	
1.1.	Period.Start.Date	1. Mandatory 2. Used for Monthly Returns only
1.2.	Period.End.Date	1. Mandatory 2. Used for Monthly Returns only
1.3.	Period.Unique.Identifier	1. Mandatory 2. Used for Monthly Returns and Annual Reconciliations
1.4.	Report.Type.Code	1. Optional 2. Used for Monthly Returns and Annual Reconciliations

Context - ReportingParty		
Seq No.	**XBRL Fact**	**Rules**
1.5.	LodgmentHistory (tuple zero to many)	
1.5.1.	BusinessDocument.GovernmentGeneratedIdentifier.Text	1. Mandatory 2. Used for Monthly Returns and Annual Reconciliations
1.5.2.	Lodgment.Received.Date	1. Mandatory 2. Used for Monthly Returns and Annual Reconciliations
1.5.3.	PayrollTax.Payable.Amount	1. Mandatory 2. Used for Monthly Returns only
1.5.4.	PayrollTaxPayment (tuple zero to one)	
1.5.4.1.	PaymentRecord.PaymentStatus.Code	1. Optional 2. Used for Monthly Returns and Annual Reconciliations
1.5.4.2.	PaymentReference (tuple zero to one)	
1.5.4.2.1.	PaymentMechanism.PaymentMethod.Code	1. Optional 2. Used for Monthly Returns only
2.	PayrollTax.PayableLessLiabilitiesPaid.Amount	1. Optional 2. Used for Annual Reconciliations only

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 a 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.

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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.

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