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Standard Business Reporting

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Standard Business Reporting

Queensland OSR Payroll Tax Message Implementation Guide

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Program Director: Paul Madden

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➔ For further information or questions, contact
the SBR Service Desk at
SBRServiceDesk@ato.gov.au or
call +61 1300 488 231. International callers
may use +61 2 6216 5577

VERSION CONTROL

Version	Release date	Description of changes
1.0	02/06/2009	Initial release
2.0	21/10/2009	Production Release–Suitable for use
2.1	28/10/2009	Add OSR Queensland Periodic information
2.2	10/11/2009	Add OSR Queensland Final information
2.4	13/11/2009	OSR Queensland internal review, add RFC 2119
2.5	16/11/2009	SBR Review
2.6	02/12/2009	OSR Queensland update from SBR Review. Excludes technical message changes released 1st December.
2.7	10/12/2009	Add technical message changes to 8th December
2.8	14/12/2009	SBR Review
2.9	16/12/2009	SBR Review
3.1	12/03/2010	OSR Queensland programmer feedback
3.2	19/03/2010	SBR Review
3.3	22/03/2010	SBR Review
3.4	24/03/2010	March 25 Final Version
3.5	27/10/2010	OSR Queensland update. Includes the additional business rules for newly identified response messages

ENDORSEMENT

APPROVAL

Helen Austin

Chief Solutions Architect
Solutions Integration
Standard Business Reporting

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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 Office of State Revenue Queensland (OSR Queensland). This document should be read in conjunction with the *State and Territory Payroll Tax Message Implementation Guide Overview*.

1.2 AUDIENCE AND SCOPE

This document contains the necessary information required to support OSR Queensland 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 this document it 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 Message Implementation Guide (MIG).

2.1 AUTHORISATION OF INTERMEDIARIES

For all OSR Queensland request messages, OSR Queensland will check against its records that the sender is authorised to perform the requested action for the reporting party (Taxpayer).

The checking will compare the identity and permissions associated with the SBR credential with the reporting party registration details, which must nominate the sender as an Intermediary (Tax Agent). Otherwise authorisation will fail.

If authorisation fails, then a response message communicating this in the SBDH Message Event section will be returned with SBR Error Code: *QLD.OSR.GEN.0041*.

2.2 DECLARATIONS

The following OSR Queensland forms require a declaration from the reporting party (taxpayer) indicating that the information contained is true and correct:

- Form OSR-P1 Periodic Return;
- Form OSR-P11 Annual Return/Nomination of Designated Group Employer; and
- Form OSR-P12 Final Return/ Nomination of Designated Group Employer.

2.3 SBDH VARIATIONS

The Web Implementation Guide (WIG) describes the Standard Business Document Header (SBDH) content in detail.

2.3.1 Business Documents

Only one business document in the Standard Business Document Body (SBDB) per message will be accepted for OSR Queensland messages. Standard message code *SBR.GEN.FAULT.TOOMANYINSTANCES* is returned when two or more XBRL instances are included in the message.

2.3.2 Attachments

No attachments will be accepted for OSR Queensland interactions. Standard message code *SBR.GEN.FAULT.TOOMANYATTACHMENTS* is returned for a request message with one or more attachments.

2.3.3 Document Identifiers

The only document identifier used in the OSR Queensland interactions is the lodgement confirmation number, which may be used to search the OSR Queensland Taxpayer Online Services portal (OSRconnect).

2.3.4 Lodgement date and time interpretation

The official lodgement date and time is recorded in the confirmation message XBRL payload in response to a successful lodge request. The format is in Queensland local time.

An OSR Queensland Annual, Final or Periodic Return may only be lodged once for a period. There is no option to amend the lodgement via the SBR channel.

2.3.5 Standard Business Document Header consistency rules

The standard business document message contains common information in multiple elements. This section describes the rules to ensure consistency between values found in the Standard Business Document and the values found in the XBRL payload. The rules found here relate to:

- Standard Business Document Heading `<Message.Type.Text>` and XBRL `<schemaRef href>`

2.3.6 Request Message message.type.text validation

The Standard Business Document Header element `<Message.Type.Text>` is only valid for certain values of the XBRL payload schema reference. The following table lists all version-dependent request-message combinations of `<schemaRef href>` and `<Message.Type.Text>`.

XBRL	Standard Business Document Header	
	Message.Type.Text	SBR Message Code
schemaRef attribute href		
Any well-formed schemaRef element	message.ping	n.a.
http://sbr.gov.au/taxonomy/sbr_au_reports/osrql/ptmrqld/ptmrqld_001/ptmrqld.0001.calculate.request.02.00.report.xsd	ptmrqld.0001.calculate.request	QLD.OSR.GEN.0007
http://sbr.gov.au/taxonomy/sbr_au_reports/osrql/ptmrqld/ptmrqld_001/ptmrqld.0001.lodge.request.02.00.report.xsd	ptmrqld.0001.lodge.request	QLD.OSR.GEN.0007
http://sbr.gov.au/taxonomy/sbr_au_reports/osrql/ptafrqld/ptafrqld_001/ptafrqld.0001.calculate.request.02.00.report.xsd	ptafrqld.0001.calculate.request	QLD.OSR.GEN.0007
http://sbr.gov.au/taxonomy/sbr_au_reports/osrql/ptafrqld/ptafrqld_001/ptafrqld.0001.lodge.request.02.00.report.xsd	ptafrqld.0001.lodge.request	QLD.OSR.GEN.0007
http://sbr.gov.au/taxonomy/sbr_au_reports/osrql/osrqlcomn/osrqlcomn.listoutstandingreturn.request.02.00.report.xsd	osrcomn.0001.listoutstandingreturn.request	QLD.OSR.GEN.0007

Figure 1 – Valid combinations for XBRL schemaRef @href and Message.Type.Text

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 OSR Queensland core processing systems but are not practical to be implemented elsewhere as they refer to business data held within the agency. 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	QLD.OSR.GEN.0004
Message.Event.Item.Severity.Code	Error
Message.Event.Item.Short.Description	Annual return cannot be lodged until all periodic returns are lodged
Message.Event.Item.Detailed.Description	Please ensure all Periodic returns for the financial year are lodged before lodging the Annual return

2.4.3 Messages not described at all

There may be limited messages produced by OSR Queensland core processing systems that have not been documented. They will be returned in the format as described above. The standard error code for such messages is QLD.OSR.GEN.0999.

2.5 RULE EXPRESSION

2.5.1 Context MIG Labels

There are no special requirements for MIG labels.

2.5.2 XBRL context Identifier

There are no special requirements for XBRL context identifiers.

2.5.3 Tuples and Context

All facts reported in an XBRL tuple must use the same context.

2.5.4 Format Rules

XBRL standard validation rules apply.

Rule: "Cents should not be provided" – all payroll amounts should omit the cents value. If a request includes cents for these elements, the OSR Queensland system ignores the cents for all calculations and responses. There is no message associated with truncating cents from these values.

2.5.5 XML Attributes

There are no special requirements for XML Attributes.

3 BUSINESS OVERVIEW

The following OSR Queensland forms allow a registered payroll tax client to lodge their reporting obligations for the required period:

- Form OSR-P1 Periodic Return;
- Form OSR-P11 Annual Return/Nomination of Designated Group Employer; and
- Form OSR-P12 Final Return/ Nomination of Designated Group Employer.

A client's Queensland Payroll Tax Return legal obligation is deemed to have been met on:

- Lodgement of the Return; and
- Receipt of a payment for the liability.

The business interactions that use SBR in terms of the business message design are:

- Accept and process Payroll Tax Periodic returns from OSR Queensland Payroll Tax clients;
- Accept and process Payroll Tax Annual returns from OSR Queensland Payroll Tax clients; and
- Accept and process Payroll Tax Final returns from OSR Queensland Payroll Tax clients.

Figure 2 – OSR Figure Queensland Business Interaction Summary below illustrates all possible interactions between the client and OSR Queensland for Payroll Tax Return.

- The top half shows all interactions currently available to the Client via the OSR Queensland Portal (<https://amun.osr.qld.gov.au/iri/portal/OSRconnect>) or by mail.
- The interactions available via the SBR platform are shown in the second half of the diagram.

3.1 PREREQUISITES

- To be able to successfully interact with the OSR Queensland, a client must first have registered with OSR Queensland for Payroll Tax and provided a valid ABN.
- The client representative must obtain an AUSkey before using the SBR channel for lodgement of OSR Queensland Payroll Tax obligations.

Note: They will **NOT** be able to use this credential to access the OSR Queensland portal (OSRconnect).

- The client representative must be authorised with OSR Queensland to use SBR for the client's payroll tax.

Note: OSR Queensland will recognise and accept lodgements from Intermediaries subject to authorisation by the client with OSR Queensland.

- The client representative must install SBR enabled business software

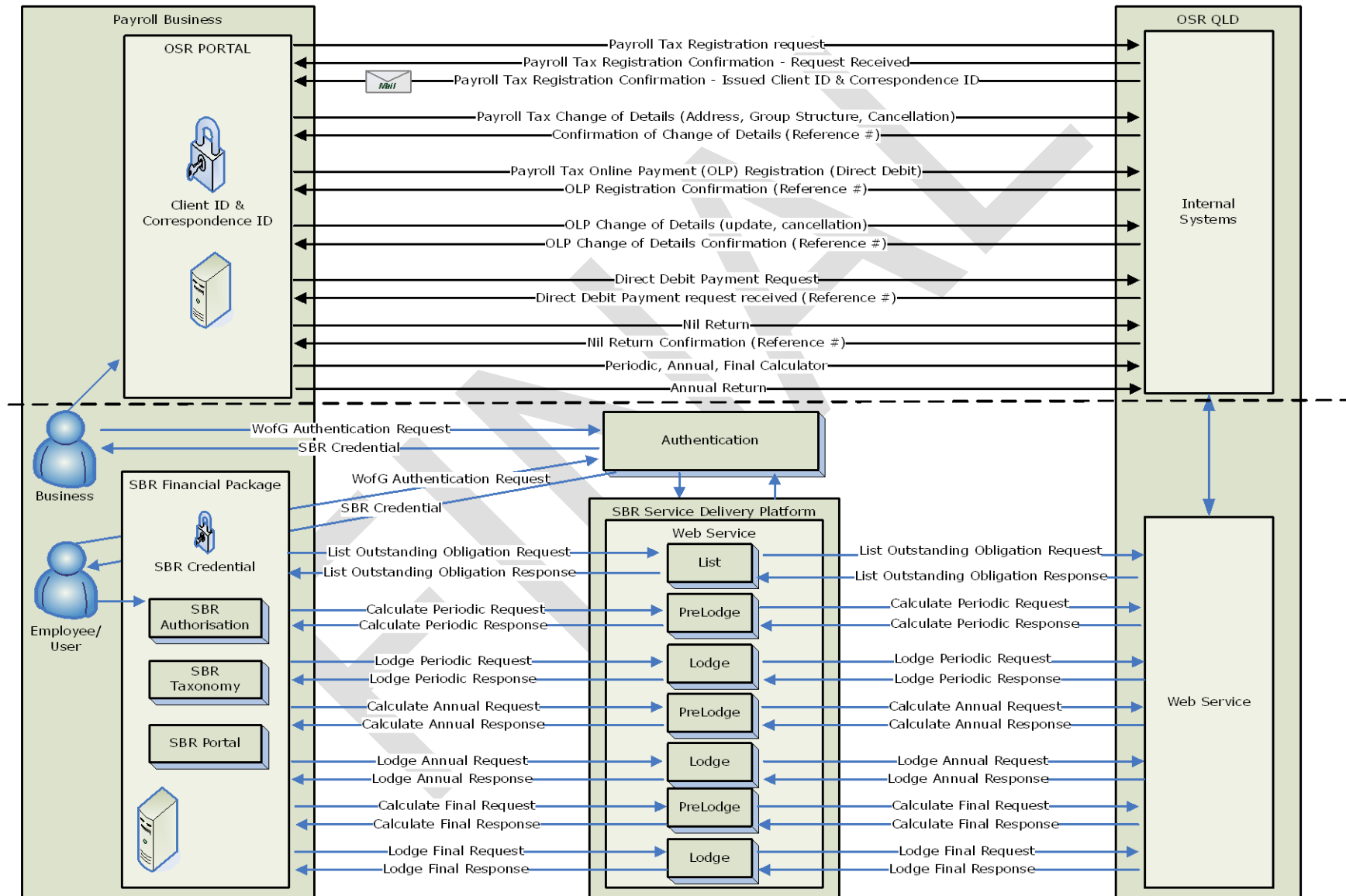
3.2 SCHEMA USE BY DATE

Older reporting taxonomies for all reports (annual, periodic and final) will be supported for a period up to a maximum of two financial years. This period moves over time – on 1st July of a financial year OSR Queensland will support taxonomies for both the current and previous financial year – a total period of 13 months. On 30th June of a financial year OSR Queensland will support taxonomies for both the current and previous financial year – a total period of 24 months.

Within the timeframe mentioned and providing the prerequisites are satisfied as above, OSR Queensland will support all taxonomy versions. This feature, however, is on the condition that the taxonomy complies with the Queensland legislative requirements in effect for the period to which the submitted report relates. Should a change in legislation necessitate a change to the taxonomy (a mandatory breaking change), OSR Queensland will not accept a report submitted using earlier versions of the taxonomy.

EXAMPLE

Figure 2 – OSR Figure Queensland Business Interaction Summary



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.

The following sections define the context specification that will be used within this MIG. There are three context specifications, which are:

- ReportingParty – ABN, Period Start Date, Period End Date, Jurisdiction, Report Party Type
- ReportingParty.EmployerGroupStatus – ABN, Period Start Date, Period End Date, Jurisdiction, Report Party Type, Employer Group Status
- GovernmentAgency – Government Agency ABN, Period Start Date, Period End Date, Report Party Type

Each context specification is detailed in the sections below.

4.1 CONTEXT SPECIFICATION “REPORTINGPARTY”

This context qualifies facts by the reporting party (i.e. the primary entity to which the report directly relates) and their jurisdiction. For OSR Queensland the jurisdiction is QLD.

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		
Entity Identifier	Mandatory	This field must be set to the ABN that the business document instance relates to. 1. ABN must be registered with receiving agency	1. Agency	1.QLD.OSR.GEN.0045
Entity Identifier Scheme	Mandatory	1. This field must be set to http://www.abr.gov.au/abn	1. Agency	1.QLD.OSR.GEN.0007
Entity Segment	Mandatory	1. Explicit member dimension ReportPartyType set to “h04.02.02:ReportingParty” or “h04.02.02:Administrator”	1. XBRL	1. NA
	Mandatory	1. Explicit member dimension AustralianStatesTerritoriesAndOffShoreAreas set to “h01.02.00:QLD”	1. XBRL	1. NA
Period Start Date	Mandatory	1. Period End Date cannot be before Period Start Date	1. Agency	1. QLD.OSR.GEN.0012
Period End Date	Optional			

4.1.1 “ReportingParty” context instances, labels and hypercubes

The table below lists specific instances of the context specification above that must be used in the XBRL instance documents. Messages that have data elements with the following context label must have a context to be defined within the instance document which aligns to the values specified below.

The RPC context in the Annual Return and Final Return messages and RPPC context in the Periodic Return messages acts like a root element in an XML schema. All other contexts in the instance must be treated as children of this single “root” element.

Context instance MIG Label	ABN	Dimensions with constrained values		Instructions/Rules	Rule Imp	SBR Msg code
		Report Party Type	Australian States Territories and Off Shore Areas			
RPC	Reporting Party ABN	ReportingParty	QLD	<p>Annual Return: Start and End Date always represents the current annual lodgement period.</p> <ol style="list-style-type: none"> 1. There must be only one RPC Context within the instance document 2. The start date must be the latter of: 1 July or the date the entity was liable for Payroll Tax in Queensland, or; 3. If a Final Return was lodged during the year, the return start date must be the day after the change in registration status. 4. The end date should be 30 June in the same financial year 	<ol style="list-style-type: none"> 1. MIG 2. Agency 3. Agency 4. Agency 	<ol style="list-style-type: none"> 1. SBR.GEN.GEN.19 2. QLD.OSR.GEN.0048 3. QLD.OSR.GEN.0050 4. QLD.OSR.GEN.0049
				<p>Final Return: Start and End Date always represents the final lodgement period.</p> <ol style="list-style-type: none"> 1. There must be only one RPC Context within the instance document 2. The start date must be the latter of: 1 July or the date the entity was liable for Payroll Tax in Queensland, or; 3. If a Final Return was already lodged during the year, the return start date must be the day after the change in registration status. 4. Final return must not be lodged if period end date is 30 June 5. Final return must not be lodged if Administrator is appointed on 1 July 6. Final return must not be lodged if an administrator ceases on 30 June 7. The end date must be the day before the relevant change of status happens 8. Final return must not be lodged if the period start date is prior to the end date of a previous Final return 	<ol style="list-style-type: none"> 1. MIG 2. Agency 3. Agency 4. Agency 5. Agency 6. Agency 7. Agency 8. Agency 	<ol style="list-style-type: none"> 1. SBR.GEN.GEN.19 2. QLD.OSR.GEN.0048 3. QLD.OSR.GEN.0050 4. QLD.OSR.GEN.0032 5. QLD.OSR.GEN.0033 6. QLD.OSR.GEN.0034 7. QLD.OSR.GEN.0049 8. QLD.OSR.GEN.0051

Context instance MIG Label	ABN	Dimensions with constrained values		Instructions/Rules	Rule Imp	SBR Msg code
		Report Party Type	Australian States Territories and Off Shore Areas			
RPPC	Reporting Party ABN	ReportingParty	QLD	<p>Start and End Date always represents the current periodic lodgement period.</p> <ol style="list-style-type: none"> 1. The start date must be the first day of the period being reported OR registration date, whichever is later. 2. The end date must be the last day of the period being reported on in the same reporting period. 3. There must be only one RPPC context within the instance document. 	<ol style="list-style-type: none"> 1. Agency 2. MIG 3. MIG 	<ol style="list-style-type: none"> 1. QLD.OSR.GEN.0048 2. SBR.GEN.GEN.20 3. SBR.GEN.GEN.19
RPN	Reporting Party ABN	ReportingParty	QLD	<p>Start and End Date represents the next financial period</p> <ol style="list-style-type: none"> 1. The Start Date must be 1 July (1 day after the end date of the current period). 2. The End Date must be 30 June in the following year. 3. There must be only one RPN context within the instance document. 	<ol style="list-style-type: none"> 1. Agency 2. MIG 3. MIG 	<ol style="list-style-type: none"> 1. QLD.OSR.GEN.0048 2. SBR.GEN.GEN.20 3. SBR.GEN.GEN.19
ADM	Administrator ABN	Administrator	QLD	<p>Start and End Date represents the next financial period</p> <ol style="list-style-type: none"> 1. The Start Date must be 1 July (1 day after the end date of the current period). 2. The End Date must be 30 June in the following year. 	<ol style="list-style-type: none"> 1. Agency 2. MIG 	<ol style="list-style-type: none"> 1. QLD.OSR.GEN.0048 2. SBR.GEN.GEN.20
RPL	Reporting Party ABN	ReportingParty	QLD	<ol style="list-style-type: none"> 1. The Start Date corresponds to the obligation start date. 2. The End Date corresponds to the obligation end date. 	<ol style="list-style-type: none"> 1. N.A. 2. N.A. 	<ol style="list-style-type: none"> 1. N.A. 2. N.A.
RPCP	Reporting Party ABN	Reporting Party	QLD	<p>Whole periodic periods that have already been paid</p> <p>Start and End Date represents the periodic periods that have already been reported and paid:</p> <ol style="list-style-type: none"> 1. The start date must be the RPC start date 2. The end date must be the last day in the periodic period, prior to the final part periodic period <p>NOTE. This context is only required when the RPC end date is not the end of a month.</p>	<ol style="list-style-type: none"> 1. Agency 2. MIG 	<ol style="list-style-type: none"> 1. QLD.OSR.GEN.0048 2. SBR.GEN.GEN.20
RPFC	Reporting Party ABN	Reporting Party	QLD	<p>Part periodic period before change of status</p> <p>Start and End Date represents the period prior to the change of status:</p> <ol style="list-style-type: none"> 1. The start date must be the first day of the periodic period of the RPC end date. 2. The end date must be the RPC end date. <p>NOTE. This context is only required when the RPC end date is not the end of a month.</p>	<ol style="list-style-type: none"> 1. Agency 2. MIG 	<ol style="list-style-type: none"> 1. QLD.OSR.GEN.0048 2. SBR.GEN.GEN.20

4.2 CONTEXT SPECIFICATION “REPORTINGPARTY.EMPLOYERGROUPSTATUS”

This context qualifies facts by reporting party, their jurisdiction and the group member structure. For OSR Queensland, the group member dimension exists solely to support the technical Payroll Tax consistency solution. For business purposes, context specification “ReportingParty” is logically equivalent to context specification “ReportingParty.EmployerGroupStatus”.

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. XBRL	1.NA
Entity Identifier	Mandatory	This field must be set to the ABN that the business document instance relates to. 1. ABN must be registered with receiving agency	1. Agency	1.QLD.OSR.GEN.0045
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: <ul style="list-style-type: none"> “h04.02.02:ReportingParty” 	1. XBRL	N.A.
	Mandatory	1. Explicit member dimension AustralianStatesTerritoriesAndOffShoreAreas must be set to: <ul style="list-style-type: none"> “h01.02.00:QLD” 	1. XBRL	N.A.
	Mandatory	1. Explicit member dimension = EmployerGroupStatusDimension must be set to one of the following values: <ul style="list-style-type: none"> “h02.02.02:DGE” – Designated Group Employer “h02.02.02:NGE” – Non Grouped Employer “h02.02.02:GE” – Grouped Employer “h02.02.02:NSP” – Not Specified The value for this dimension is ignored by OSR Queensland business validation.	1. XBRL	N.A.
Period Start Date	Mandatory	1. Period End Date cannot be before Period Start Date	1. Agency	1. QLD.OSR.GEN.0012
Period End Date	Mandatory			

4.2.1 “ReportingParty.EmployerGroupStatus” context instances, labels and hypercubes

The table below lists specific instances of the context specification above that must be used in the XBRL instance documents. Messages that have data elements with the following context label must have a context to be defined within the instance document which aligns to the values specified below.

Context instance MIG Label	ABN	Dimensions with constrained values			Instructions/Rules	Rule Imp	SBR Msg code
		Report Party Type	Australian States Territories and Off Shore Areas	Group Status			
GPC	Reporting Party ABN	ReportingParty	QLD	NGE, DGE or GE	<p>Annual Return: Start and End Date always represents the current annual lodgement period.</p> <ol style="list-style-type: none"> There must be only one RPC Context within the instance document The start date must be the later of: 1 July, registration date, or change in registration status date. The end date should be 30 June in the same financial year 	<ol style="list-style-type: none"> MIG Agency N.A. 	<ol style="list-style-type: none"> SBR.GEN.GEN.19 QLD.OSR.GEN.0048 N.A.
					<p>Final Return: Start and End Date always represents the final lodgement period.</p> <ol style="list-style-type: none"> There must be only one RPC Context within the instance document The start date must be the later of 1 July, the registration date, the date of the change of a previous change of status Final return must not be lodged if period end date is 30 June Final return must not be lodged if Administrator is appointed on 1 July Final return must not be lodged if an administrator ceases on 30 June The end date must be the day before the relevant change of status happens 	<ol style="list-style-type: none"> MIG Agency Agency Agency Agency Developer 	<ol style="list-style-type: none"> SBR.GEN.GEN.19 QLD.OSR.GEN.0048 QLD.OSR.GEN.0032 QLD.OSR.GEN.0033 QLD.OSR.GEN.0034 N.A.
GPPC	Reporting Party ABN	ReportingParty	QLD	NSP	<p>Start and End Date always represents the current periodic lodgement period.</p> <ol style="list-style-type: none"> The start date must be the first day of the period being reported OR registration date, whichever is later. The end date must be the last day of the periodic period being reported. There must be only one GPPC context in the instance document. 	<ol style="list-style-type: none"> Agency MIG 	<ol style="list-style-type: none"> QLD.OSR.GEN.0048 SBR.GEN.GEN.20
GSC	Excess Deduction Party ABN	ReportingParty	QLD	GE	<p>Start and End Date always represents current lodgement period.</p> <ol style="list-style-type: none"> The start date must be RPC start date. The end date must be 30 June in the same financial year. 	<ol style="list-style-type: none"> Agency MIG 	<ol style="list-style-type: none"> QLD.OSR.GEN.0048 SBR.GEN.GEN.20
GSN	Group Member Party ABN	ReportingParty	QLD	GE	<p>Start and End Date represents the next financial period</p> <ol style="list-style-type: none"> The Start Date must be RPN start date. The End Date must be RPN end date. 	<ol style="list-style-type: none"> Agency MIG Agency 	<ol style="list-style-type: none"> QLD.OSR.GEN.0048 SBR.GEN.GEN.20 QLD.OSR.GEN.0027

Context instance MIG Label	ABN	Dimensions with constrained values			Instructions/Rules	Rule Imp	SBR Msg code
		Report Party Type	Australian States Territories and Off Shore Areas	Group Status			
					3. When the Group Status next period is DGE, you must provide the Group member ABN list		
GDN	DGE ABN	ReportingParty	QLD	DGE	Start and End Date represents the next financial period 1. The Start Date must be RPN start date. 2. The End Date must be RPN end date. 3. When the Group status next period is GE, you must provide the DGE ABN	1. Agency 2. MIG 3. Agency	1. QLD.OSR.GEN.0048 2. SBR.GEN.GEN.20 3. QLD.OSR.GEN.0030

The GSC, GSN and GDN reporting contexts is the way SBR implements a relationship between the reporting party (context RPC) and other companies. For this approach to work there must be one and only one reporting party context RPC in the XBRL instance (Standard error *SBR.GEN.GEN.19*).

For OSR Queensland the implementation patterns for the **Annual** and **Final Returns** are as follows:

Related Party Reason or Role	Description	Context instance MIG Label	Period	Relationship Count
Allocate Excess Deduction	As DGE, nominate Group Members in the order that you wish to allocate Excess Deduction	GSC	Current Period	0..M
Nominate Group Members	As a new Designated Group Employer status starting on the first day of next period, list the Members in your Group	GSN	Next Period	0..M
Nominate DGE	As a new Group Employer status starting on the first day of next period, nominate the Designated Group Employer	GDN	Next Period	0..1
Appoint Administrator	Nominate the ABN for an Administrator starting on the first day in the next period	ADM	Next Period	0..1
Administrator Ceases	Administration ceases at the end of the current period. Record this information in the Administrator Cease Date	RPC	Current Period	0..1

4.3 CONTEXT SPECIFICATION “GOVERNMENTAGENCY”

This context type qualifies facts that relate to OSR Queensland as a Government Agency. It is found in Lodge Response messages.

XBRL Instance Context Data Concept	Requirement	Instructions/Rules	Rule Implementation ¹
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	
Entity Identifier	Mandatory	1. This field must be set to the ABN of OSR Queensland	N.A.
Entity Identifier Scheme	Mandatory	1. This field must be set to http://www.abr.gov.au/abn	N.A.
Entity Segment	Mandatory	1. Explicit member dimension ReportPartyType must be set to "h04.02.02:GovernmentAgency"	1. XBRL
Period Start Date	Mandatory	1. Start and End Date must match the RPC context start and end date.	N.A.
Period End Date	Mandatory		N.A.

4.3.1 “GovernmentAgency” context instances, labels and hypercubes

The table below lists specific instances of the context specification above that must be used in the XBRL response instance documents. Messages that have data elements with the following context label must have a context to be defined within the instance document which aligns to the values specified below.

Context instance MIG Label	ABN	Dimensions with constrained values	Instructions/Rules	Rule Implementation
		Report Party Type		
C	Government Agency ABN	GovernmentAgency	Start and End Date always represents current lodgement period. 1. The start date must be RPC start date. 2. The end date must be RPC end date. 3. There must be only one “C” context within the instance document.	N.A.

¹ Note: Rule implementation and SBR Message Code apply only to a request message XBRL payload.

5 PAYROLL TAX INTERACTION MODEL

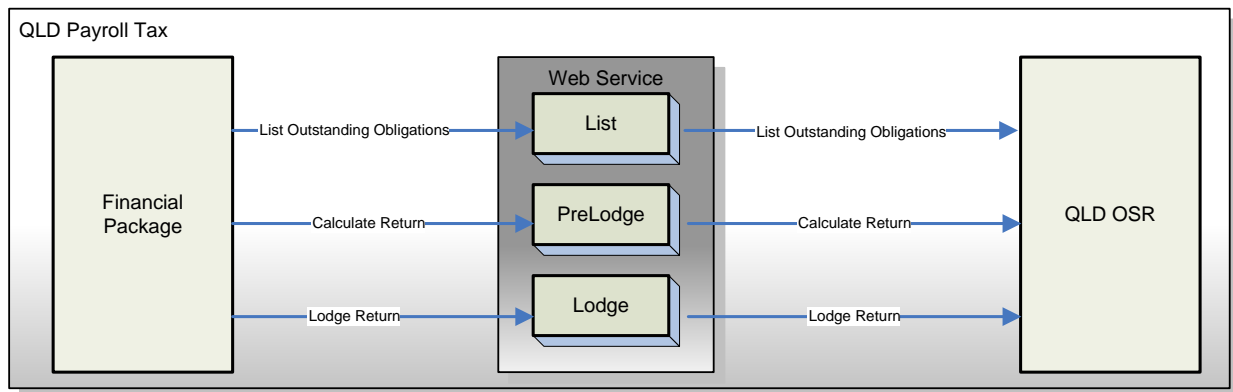


Figure 3 – Payroll Tax Return collaboration diagram

5.1 PREREQUISITES

There are three business use cases for the Periodic Payroll Tax interaction model, which are:

- Lodge Return as a Business User – A company Employee lodges a Payroll Tax return using their individual AUSKey;
- Lodge Return as an Intermediary – Intermediary lodges a Payroll Tax return on behalf of a employer registered for Payroll Tax in Queensland, using their individual AUSKey; and
- Lodge a Return using Device credential.

If a return has been saved in draft using OSRconnect, then it must be completed in OSRconnect. Attempting to complete the draft using SBR will result in *QLD.OSR.GEN.0053*.

5.1.1 Lodge Return as a Business User

The Taxpayer must have:

- An ABN
- Registered with OSR Queensland for Payroll Tax
- Obtained an AUSKey
- Notified OSR Queensland which identities based on the identifier in the multi-agency credential may use the SBR Channel
- Installed SBR compliant Payroll Software
- Authorisation in their Payroll Software to perform the use case

5.1.2 Lodge Return as an Intermediary

As for Lodge Return as a Taxpayer plus:

- Intermediary must be registered with OSR Queensland
- Intermediary must have an ABN
- Intermediary must have an AUSKey
- Taxpayer must have notified OSR Queensland that the intermediary is allowed to act on their behalf

5.1.3 Lodge Return using Device Credential

This option is not supported by OSR Queensland. The OSR web services requests return the standard error message code *SBR.GEN.GEN.2*.

5.1.4 Lodge Updated Return

The services to lodge updated returns are not available for the SBR channel.

An OSR Queensland Annual, Final or Periodic Return may only be lodged once for a period via the SBR channel. Subsequent lodge requests for the same period return error code *QLD.OSR.GEN.0043*.

FINAL

6 PERIODIC PAYROLL TAX

6.1 PERIODIC SERVICE SUMMARY

The following table defines the service execution sequence, optionality and repeatability. Where a service is identified as *'Mandatory'* then the Software Developer has to implement this service as the service needs to be executed by the business in order to complete the transaction. Repeatability indicates if the service can be executed more than once – 'Yes' means that a service can be executed multiple times.

	Service Name	Mandatory	Repeatable
1.	List Outstanding Obligations The purpose of this interaction is to allow business to request a summary listing of their Outstanding Obligations for OSR Queensland. The list is for the requested ABN.	No	Yes
2.	Calculate Periodic Return The purpose of this interaction is to enable the business to supply the relevant revenue data elements to OSR Queensland who then determine the businesses liability and amount payable based on this information.	Yes	Yes
3.	Lodge Periodic Return The purpose of this interaction is for the business to formally lodge their periodic payroll tax return. NOTE: Subsequent lodge requests for the same period return error code <i>QLD.OSR.GEN.0043</i> . The service to lodge an updated return is not available for the SBR channel.	Yes	No ²

6.2 CALCULATE PERIODIC RETURN SPECIFICATIONS

Interaction Name	Calculate Periodic Return
Description	A business wishes to calculate their Periodic Payroll Tax liability for Queensland using the SBR channel
Stakeholders	Business User, Business Software, SBR Core 2010, OSR RMS
Pre-conditions	<ul style="list-style-type: none"> ▪ An ABN ▪ Registered with OSR Queensland for Payroll Tax ▪ Obtained an AUSkey ▪ Installed SBR compliant Payroll Software ▪ Authorisation in Payroll Software to perform the use case
Post-conditions	<ul style="list-style-type: none"> ▪ Client has lodged their periodic Payroll Tax Return with OSR Queensland
Initiating party	Business Client, or Intermediary
Channel	SBR
Core Service Map	Pre-lodge

² In the testing system the Lodge Periodic Return is repeatable for nominated test cases.

6.2.1 Calculate Periodic Request - Message

6.2.1.1 Discoverable Taxonomy Set References

Schema	ptmrqld.0001.calculate.request.02.00.report.xsd
Linkbases	ptmrqld.0001.calculate.request.02.00.defLink.xml
	ptmrqld.0001.calculate.request.02.00.labLinkInfoCls.xml
	ptmrqld.0001.calculate.request.02.00.presLink.xml
	ptmrqld.0001.calculate.request.02.00.refLink.xml
Example Instance	ptmrqld.0001.calculate.request.02.00.sample.instance.xml

6.2.1.1 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 Message Code
sbdm:Message.Type.Text	Mandatory	Value must be "ptmrqld.0001.calculate.request"	1. Core	1. SBR.GEN.GEN.4

6.2.1.2 Standard Business Document Body Content

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

6.2.1.2.1 Calculate Periodic Request XBRL Context

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions/Rules	Rule Imp.	SBR Message Code
RPPC	ReportingPartyQLD	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	1. There must be only one Context within the instance document.	1. MIG	1. SBR.GEN.GEN.19
GPPC	ReportingPartyQLDGroupStructure	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas, EmployerGroupStatus	1. There must be only one Context within the instance document. 2. Group status value must be consistent with Queensland OSR records	1. MIG 2. Agency	1. SBR.GEN.GEN.19 2. OSR.QLD.GEN.0052

6.2.1.2.2 Calculate Periodic Request Message Content Table

The following tables contain the facts that must be supplied in the instance document. The data elements have been separated into tables according to the relevant context.

6.2.1.2.2.1 Reporting Party Periodic Current (RPPC) facts

Context - RPPC				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
1.	pyin_02_02:Report.Type.Code	1. Value must be: PTMR 2. Mandatory	1. Agency 2. Agency	1. QLD.OSR.GEN.0007 2. QLD.OSR.GEN.0003

Context - RPPC				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
2.	Report.FormFinalised.Date	1. Optional ³	1. N.A.	1. N.A.
3.	Remuneration.WagesAndSalaries.OtherStateOrTerritoryTaxableAmountPaid.Indicator	1. Mandatory	1. Agency	1. QLD.OSR.GEN.0003
4.	rvctc5.02.01:PayrollTax.Deduction.PeriodicFixed.Amount	1. Optional		
5.	OrganisationNameDetails(Tuple One)			
5.1.	OrganisationNameDetails.OrganisationalNameType.Code	1. Value must be: MN	1. Agency	1. QLD.OSR.GEN.0007
5.2.	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory	1. Agency	1. QLD.OSR.GEN.0003

6.2.1.2.2.2 Group Status Current (GPPC) facts

Context - GPPC				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
1.	Remuneration.WagesAndSalaries.ApprenticesAndTrainees.Amount	1. Must be greater than or equal to zero; 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2. N.A.
2.	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	1. Must be greater than or equal to zero; 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2. N.A.

³ This optional element exists to allow repeatable testing in the Testing environment. In the production environment the OSR server replaces this value with the current date.

6.2.2 Calculate Periodic Response - Message

6.2.2.1 Discoverable Taxonomy Set References

Schema	ptmrqld.0001.calculate.response.02.00.report.xsd
Linkbases	ptmrqld.0001.calculate.response.02.00.defLink.xml
	ptmrqld.0001.calculate.response.02.00.labLinkInfoCls.xml
	ptmrqld.0001.calculate.response.02.00.presLink.xml
	ptmrqld.0001.calculate.response.02.00.refLink.xml
Example Instance	ptmrqld.0001.calculate.response.02.00.sample.instance.xml

6.2.2.2 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	Value must be "ptmrqld.0001.calculate.response"

6.2.2.3 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

6.2.2.3.1 Calculate Periodic Response XBRL Context

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions/Rules	Rule Imp.	SBR Message Code
RPPC	ReportingPartyQLD	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	1. There must be only one Context within the instance document.	1. Agency	1. N.A.
GPPC	ReportingPartyQLDGroupStructure	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas, EmployerGroupStatus	1. There will be only one Context within the instance document.	1. Agency	1. N.A.

6.2.2.3.2 Calculate Periodic Response Message Content Table

The following tables contain the facts that must be in the instance document. The data elements have been separated into tables according to the relevant context.

6.2.2.3.2.1 Reporting Party Periodic Current (RPPC) facts

Context - RPPC		
Seq No.	XBRL Fact	Rules
1.	pyin_02_02:Report.Type.Code	1. Mandatory
2.	Report.TypeVariation.Code	1. Mandatory
3.	Report.FormFinalised.Date	1. Mandatory
4.	Lodgment.Due.Date	1. Mandatory
5.	PayrollTax.OverdueInterest.Start.Date	1. Mandatory
6.	Remuneration.WagesAndSalaries.OtherStateOrTerritoryTaxableAmountPaid.Indicator	1. Mandatory
7.	rvctc5.02.01:PayrollTax.Deduction.PeriodicFixed.Amount	1. Optional
8.	PayrollTax.Deduction.CalculatedTotal.Amount	1. Mandatory
9.	PayrollTax.TaxableCalculated.Amount	1. Mandatory
10.	PayrollTax.PayableTaxCalculated.Amount	1. Mandatory
11.	rvctc5.02.01:PayrollTax.ApprenticeAndTraineeOffset.Amount	1. Mandatory
12.	PayrollTax.AssessedLiabilityLessApprenticeandTraineeOffset.Amount	1. Mandatory
13.	PayrollTax.PayableTaxLessAssessedLiabilitiesPaid.Amount	1. Mandatory
14.	PayrollTax.OverdueInterest.Days.Count	1. Mandatory
15.	PayrollTax.OverdueInterest.Calculated.Amount	1. Mandatory
16.	PayrollTax.LiabilityOrCreditIncludingUnpaidTaxInterest.Amount	1. Mandatory

Context - RPPC		
Seq No.	XBRL Fact	Rules
17.	OrganisationNameDetails(Tuple One)	
17.1.	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory
17.2.	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory

6.2.2.3.2.2 Group Status Current (GPPC) facts

Context - GPPC		
Seq No.	XBRL Fact	Rules
1.	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	1. Mandatory
2.	Remuneration.WagesAndSalaries.ApprenticesAndTrainees.Amount	1. Mandatory

6.3 LODGE PERIODIC RETURN SPECIFICATIONS

Interaction Name	Lodge Periodic Return
Description	A business wishes to lodge a periodic return for Queensland through the SBR channel
Stakeholders	Business User, Business Software, SBR Core 2010, OSR RMS
Pre-conditions	<ul style="list-style-type: none"> ▪ An ABN ▪ Registered with OSR Queensland for Payroll Tax ▪ Obtained an AUSkey ▪ Installed SBR compliant Payroll Software ▪ Authorisation in Payroll Software to perform the use case
Post-conditions	<ul style="list-style-type: none"> ▪ Client has fully paid Payroll Tax liability for the previous financial year
Initiating party	Business Client, or Intermediary
Channel	SBR
Core Service Map	Pre-lodge

6.3.1 Lodge Periodic Request - Message

6.3.1.1 Discoverable Taxonomy Set References

Schema	ptmrqld.0001.lodge.request.02.00.report.xsd
Linkbases	ptmrqld.0001.lodge.request.02.00.defLink.xml
	ptmrqld.0001.lodge.request.02.00.labLinkInfoCls.xml
	ptmrqld.0001.lodge.request.02.00.presLink.xml
	ptmrqld.0001.lodge.request.02.00.refLink.xml
Example Instance	ptmrqld.0001.lodge.request.02.00.sample.instance.xml

6.3.1.2 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	Optionality	Rules / Values	Rule Imp.	SBR Message Code
sbdm:Message.Type.Text	Mandatory	Value must be "ptmrqld.0001.lodge.request"	1. Core	1. SBR.GEN.GEN.4

6.3.1.3 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

6.3.1.3.1 Lodge Periodic Request XBRL Context

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions/Rules	Rule Imp.	SBR Message Code
RPPC	ReportingPartyQLD ReportingPartyAdministratorQLD	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas,	1. There must be only one context defined within the instance document to cater for the reporting party details.	1. MIG	1. SBR.GEN.GEN.19
GPPC	ReportingPartyQLDGroupStructure	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas, EmployerGroupStatus,	1. There must be only one Context within the instance document. 2. Group status value must be consistent with Queensland OSR records	1. MIG 2. Agency	1. SBR.GEN.GEN.19 2. OSR.QLD.GEN.0052

6.3.1.3.2 Lodge Periodic Request Message Content Table

The following tables contain the facts that must be supplied in the instance document. The data elements have been separated into tables according to the relevant context.

6.3.1.3.2.1 Reporting Party Periodic Current (RPPC) facts

Context - RPPC				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
1.	pyin_02_02:Report.Type.Code	1. Value must be: PTMR 2. Mandatory	1. Agency 2. Agency	1. QLD.OSR.GEN.0007 2. QLD.OSR.GEN.0003
2.	Report.TypeVariation.Code	1. Value must be: OSR-P1 2. Mandatory	1. Agency 2. Agency	1. QLD.OSR.GEN.0007 2. QLD.OSR.GEN.0003

Context - RPPC				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
3.	Report.FormFinalised.Date	1. Optional ⁴	1. N.A.	1. N.A.
4.	Lodgment.Due.Date	1. Optional	1. N.A.	1. N.A.
5.	Remuneration.WagesAndSalaries.OtherStateOrTerritoryTaxableAmountPaid.Indicator	1. Mandatory	1. Agency 2.N.A.	1. QLD.OSR.GEN.0003 2.N.A.
6.	rvct5.02.01:PayrollTax.Deduction.PeriodicFixed.Amount	1. If present, must be greater than or equal to zero; 2. If present, cents should not be provided 3. Optional	1. Agency 2. N.A. 3. N.A.	1. QLD.OSR.GEN.0001 2. N.A. 3. N.A.
7.	PayrollTax.Deduction.CalculatedTotal.Amount	1. Must be greater than or equal to zero; 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A.
8.	PayrollTax.TaxableCalculated.Amount	1. Must be greater than or equal to zero; 2. Cents should not be provided	1. Agency 2.N.A.	1. QLD.OSR.GEN.0001 2. N.A.
9.	PayrollTax.PayableTaxCalculated.Amount	1. Must be greater than or equal to zero	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2. N.A.
10.	rvct5.02.01:PayrollTax.ApprenticeAndTraineeOffset.Amount	1. Must be greater than or equal to zero	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2. N.A.
11.	PayrollTax.AssessedLiabilityLessApprenticeandTraineeOffset.Amount	1. Must be greater than or equal to zero	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2. N.A.
12.	PayrollTax.PayableTaxLessAssessedLiabilitiesPaid.Amount	1. Must be greater than or equal to zero	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2. N.A.
13.	PayrollTax.OverdueInterest.Days.Count	1. Optional	1. N.A.	1. N.A.
14.	PayrollTax.OverdueInterest.Calculated.Amount	1. Must be greater than or equal to zero	1. Agency	1. QLD.OSR.GEN.0001
15.	PayrollTax.LiabilityOrCreditIncludingUnpaidTaxInterest.Amount	1. Must be greater than or equal to zero	1. Agency	1. QLD.OSR.GEN.0001
16.	declaration2.02.00:Declaration(Tuple one to one)			
16.1.	pyin.02.03:Declaration.StatementType.Code	1. Mandatory 2. Value must be: TrueAndCorrect	1. Agency 2. MIG	1. SBR.GEN.FAULT.INVALIDXML 2. QLD.OSR.GEN.0007
16.2.	Declaration.StatementAccepted.Indicator	1. Mandatory	1. Agency	1. SBR.GEN.FAULT.INVALIDXML
16.3.	prsnunstrcnm1.02.00:PersonUnstructuredName(Tuple one)			
16.3.1.	PersonUnstructuredName.Usage.Code	1. Mandatory 2. Value is: Contact	1. Agency 2. MIG	1. SBR.GEN.FAULT.INVALIDXML 2. QLD.OSR.GEN.0007
16.3.2.	PersonUnstructuredName.FullName.Text	1. Mandatory	1. MIG	1. SBR.GEN.FAULT.INVALIDXML
17.	phone1.02.00:ElectronicContactTelephone (Tuple one to one)			
17.1.	ElectronicContact.Telephone.Usage.Code	1. Mandatory 2. Value is: 03 - Contact	1. Agency 2. MIG	1. SBR.GEN.FAULT.INVALIDXML 2. QLD.OSR.GEN.0007
17.2.	ElectronicContact.ServiceLine.Code	1. Mandatory	1. Agency	1. SBR.GEN.FAULT.INVALIDXML

⁴ This optional element exists to allow repeatable testing in the Testing environment. In the production environment the OSR server replaces this value with the current date.

Context - RPPC				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
17.3.	ElectronicContact.Telephone.Area.Code	1. Mandatory	1. Agency	1. SBR.GEN.FAULT.INVALIDXML
17.4.	ElectronicContact.Telephone.Minimal.Number	1. Mandatory	1. Agency	1. SBR.GEN.FAULT.INVALIDXML
18.	OrganisationNameDetails(Tuple One)			
18.1.	OrganisationNameDetails.OrganisationalNameType.Code	1. Value must be: MN	1. MIG	1. QLD.OSR.GEN.0007
18.2.	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory	1. Agency	1. QLD.OSR.GEN.0003

6.3.1.3.2.2 Group Status Current (GPPC) facts

Context - GPPC				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
1.	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	1. Must be greater than or equal to zero; 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2. N.A.
2.	Remuneration.WagesAndSalaries.ApprenticesAndTrainees.Amount	1. Must be greater than or equal to zero; 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2. N.A.

6.3.2 Lodge Periodic Response - Message

6.3.2.1 Discoverable Taxonomy Set References

Schema	ptmrqld.0001.lodge.response.02.00.report.xsd
Linkbases	ptmrqld.0001.lodge.response.02.00.defLink.xml
	ptmrqld.0001.lodge.response.02.00.labLinkInfoCls.xml
	ptmrqld.0001.lodge.response.02.00.presLink.xml
	ptmrqld.0001.lodge.response.02.00.refLink.xml
Example Instance	ptmrqld.0001.lodge.response.02.00.sample.instance.xml

6.3.2.2 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	Value must be "ptmrqld.0001.lodge.response"

6.3.2.3 Standard Business Document Body Content

For information regarding the Standard Business Document Body Content, please refer to section 7.3.2.3, for the OSR Queensland Annual Payroll Tax return.

7 ANNUAL/FINAL PAYROLL TAX

7.1 ANNUAL/FINAL SERVICE SUMMARY

The following defines the service execution sequence, optionality and repeatability. Where a service is identified as *'Mandatory'* then the Software Developer has to implement this service as the service needs to be executed by the business in order to complete the transaction. Repeatability indicates if the service can be executed more than once – 'Yes' means that a service can be executed multiple times.

For more information on the Annual and Final Returns refer to sections 7.1.1 to 7.1.3 below.

	Service Name	Mandatory	Repeatable
1.	<p>List Outstanding Obligations</p> <p>The purpose of this interaction is to allow business to request a summary listing of their Outstanding Obligations for OSR Queensland. The list is for the requested ABN.</p>	No	Yes
2.	<p>Calculate Annual/Final Return</p> <p>The purpose of this interaction is to enable the business to supply the relevant revenue data elements to OSR Queensland who then determine the businesses liability and amount payable based on this information.</p>	Yes	Yes
3.	<p>Lodge Annual/Final Return</p> <p>The purpose of this interaction is for the business to formally lodge their annual or final payroll tax return.</p> <p>NOTE: Subsequent lodge requests for the same period return error code <i>QLD.OSR.GEN.0043</i>. The service to lodge an updated return is not available for the SBR channel.</p>	Yes	No ⁵

7.1.1 Choosing between the Annual and the Final Return

To simplify the Business Software implementation, the Annual/Final Calculate Request message is common for both the Annual and the Final Returns. The calculate response message advises the applicable return type to the Business Software in the element `Report.TypeVariation.Code`.

Note: The Annual Return messages include all Final Return details applicable at a month end.

7.1.2 Annual Return

The annual return is a breakdown of the past year's payroll tax, and is used to confirm or adjust your liability.

You must lodge an annual return by **21 July** each year for the previous financial year and pay any outstanding amounts. If you have overpaid tax for the year, we will send you a refund or apply the amount to other liabilities you may have.

⁵ In the testing system the Lodge Annual Return is repeatable for nominated test cases.

7.1.3 Final Return

If you are registered for payroll tax, and undergo a change of status during a financial year, you must lodge a final return with us within **21 days** so we can finalise your payroll tax before your annual return is due.

A 'change of status' is the first day after you stop paying wages:

- if you do not intend to pay wages for the rest of the year or next financial year
- as a member of a group
- as the designated group employer for a group
- under an appointment of an administrator, liquidator, receiver or manager for your business assets.

When one of these events takes place, you must:

- lodge a final return for taxable wages you paid in the period up to your change of status
- work out whether you have paid the correct amount of payroll tax for that period
- pay any tax shortfall for that period when you submit your final return.

7.2 CALCULATE ANNUAL/FINAL RETURN SPECIFICATIONS

Interaction Name	Calculate Annual/Final Return
Description	A business wishes to calculate their annual/final Payroll Tax liability for Queensland using the SBR channel
Stakeholders	Business User, Business Software, SBR Core 2010, OSR RMS
Pre-conditions	<ul style="list-style-type: none"> ▪ An ABN ▪ Registered with OSR Queensland for Payroll Tax ▪ Obtained an AUSkey ▪ Installed SBR compliant Payroll Software ▪ Authorisation in Payroll Software to perform the use case
Post-conditions	<ul style="list-style-type: none"> ▪ Business Software is aware whether the return is an Annual or Final Return ▪ Annual: Client is aware of their Payroll Tax liability for the previous financial year ▪ Final: Client is aware of their Payroll Tax liability up to the change of status
Initiating party	Business Client, or Intermediary
Channel	SBR
Core Service Map	Pre-Lodge

7.2.1 Calculate Annual/Final Request - Message

7.2.1.1 Discoverable Taxonomy Set References

Schema	ptafrqld.0001.calculate.request.02.00.report.xsd
Linkbases	ptafrqld.0001.calculate.request.02.00.defLink.xml
	ptafrqld.0001.calculate.request.02.00.labLinkInfoCls.xml

	ptafrqld.0001.calculate.request.02.00.presLink.xml
	ptafrqld.0001.calculate.request.02.00.refLink.xml
Example Instance	ptafrqld.0001.calculate.request.02.00.sample.instance.xml

EXAMPLE

7.2.1.2 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 Message Code
sbdm:Message.Type.Text	Mandatory	Value must be "ptafrqld.0001.calculate.request"	1. Core	1. SBR.GEN.GEN.4

7.2.1.3 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

7.2.1.3.1 Calculate Annual/Final Request XBRL Context

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions/Rules	Rule Imp.	SBR Message Code
RPC	ReportingPartyQLD	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	1. There must be only one Context within the instance document.	1. MIG	1. SBR.GEN.GEN.19
RPFC	ReportingPartyQLD	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	1. There must be at most one Context within the instance document.	1. MIG	1. SBR.GEN.GEN.19
GPC	ReportingPartyQLDGroupStructure	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas, EmployerGroupStatus	1. There must be only one Context within the instance document. 2. Group status value must be consistent with Queensland OSR records	1. MIG 2. Agency	1. SBR.GEN.GEN.19 2. OSR.QLD.GEN.0052

7.2.1.3.2 Calculate Annual/Final Request Message Content Table

The following tables contain the facts that must be supplied in the instance document. The data elements have been separated into tables according to the relevant context.

7.2.1.3.2.1 Reporting Party Current (RPC) facts

The facts appear under the following report taxonomy presentation abstract elements:

- ReportingPartyPrimaryItemsAbstract.

Context - RPC				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
1.	pyin_02_02:Report.Type.Code	1. Mandatory 2. Value must be: PTAR	1. Agency 2. Agency	1. QLD.OSR.GEN.0003 2. QLD.OSR.GEN.0007
2.	PaymentRecord.PaymentExpected.Date	1. Optional ⁶		
3.	OrganisationNameDetails(Tuple One)			
3.1.	OrganisationNameDetails.OrganisationalNameType.Code	1. Value must be: MN	1. Agency	1. QLD.OSR.GEN.0007
3.2.	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory	1. Agency	1. QLD.OSR.GEN.0003
4.	Remuneration.WagesAndSalaries.OtherStateOrTerritoryTaxableAmountPaid.Indicator	1. Mandatory	1. Agency	1. QLD.OSR.GEN.0003
5.	ExternalAdministratorAppointment.AppointmentEnd.Indicator	1. Mandatory	1. Agency	1. QLD.OSR.GEN.0003
6.	emfsm.02.01:ExternalAdministratorAppointment.AppointmentEnd.Date	Only when RPC element 5 = true: 1. Mandatory	1. Agency	1. QLD.OSR.GEN.0003

7.2.1.3.2.2 Part periodic period before change of status (RPFC) facts

Context - RPFC				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
1.	PayrollTax.AssessedLiabilitiesPaidOrPayable.Amount	1. Cannot exceed amount for the whole periodic period 2. Optional	1. Agency 2. N.A.	1. QLD.OSR.GEN.0017 2. N.A.

7.2.1.3.2.3 Group Status Current (GPC) facts

Context -GPC				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
1.	Remuneration.WagesandSalaries.Payments.Amount	1. Must be greater than or equal to zero; 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2. N.A.
2.	Remuneration.EmploymentAllowances.Amount	1. Must be greater than or equal to zero; 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2. N.A.
3.	Remuneration.EmploymentBonuses.Amount	1. Must be greater than or equal to zero; 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2. N.A.
4.	Remuneration.EmploymentCommissions.Amount	1. Must be greater than or equal to zero; 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2. N.A.
5.	Remuneration.Fees.Directors.Amount	1. Must be greater than or equal to zero; 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2. N.A.
6.	Remuneration.EmployerSuperannuationContributionsIncludingSalarySacrificeEarnings.Amount	1. Must be greater than or equal to zero; 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2. N.A.
7.	FringeBenefitsTax.Type2GrossedUp.Amount	1. Must be greater than or equal to zero; 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2. N.A.
8.	Remuneration.EmploymentTermination.Payments.Amount	1. Must be greater than or equal to zero; 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2. N.A.
9.	Remuneration.WagesAndSalaries.ContractorsAndConsultantsPayments.Amount	1. Must be greater than or equal to zero; 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2. N.A.

⁶ This optional element exists to allow repeatable testing in the Testing environment. In the production environment the OSR server replaces this value with the current date.

Context -GPC				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
10.	Remuneration.EmployeeSharesAndOptions.Amount	1. Must be greater than or equal to zero; 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2. N.A.
11.	Remuneration.ApprenticesPaymentTotal.Amount	1. Must be greater than or equal to zero; 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2. N.A.
12.	Remuneration.Trainees.Amount	1. Must be greater than or equal to zero; 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2. N.A.
13.	Remuneration.WagesAndSalaries.NonTaxableStateOther.Amount	1. Must be greater than or equal to zero; 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2. N.A.
14.	Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount	Only when RPC element 4 = true: 1. Must be greater than or equal to zero; 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2. N.A.
15.	Remuneration.WagesAndSalaries.TaxableInterstateAllGroupMembersTotal.Amount	Only when Current Group Status = DGE: 1. Must be greater than or equal to zero 2. DGE interstate wages cannot exceed the Total interstate wages for all group members 3. Cents should not be provided	1. Agency 2. Agency 3. N.A.	1. QLD.OSR.GEN.0001 2. QLD.OSR.GEN.0017 3. N.A.
16.	Remuneration.WagesAndSalaries.TaxableStateAllGroupMembersTotal.Amount	Only when Current Group Status = DGE: 1. Must be greater than or equal to zero 2. Total Qld taxable wages cannot exceed Total Qld taxable wages for all group members 3. Cents should not be provided	1. Agency 2. Agency 3. N.A.	1. QLD.OSR.GEN.0001 2. QLD.OSR.GEN.0017 3. N.A.
17.	Remuneration.WagesAndSalaries.TaxableStateAndInterstateAllGroupMembersTotal.Amount	Only when Current Group Status = DGE: 1. Must be greater than or equal to zero; 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2. N.A.

7.2.2 Calculate Annual/Final Response - Message

7.2.2.1 Discoverable Taxonomy Set References

Schema	ptafrqld.0001.calculate.response.02.00.report.xsd
Linkbases	ptafrqld.0001.calculate.response.02.00.defLink.xml
	ptafrqld.0001.calculate.response.02.00.labLinkInfoCls.xml
	ptafrqld.0001.calculate.response.02.00.presLink.xml
	ptafrqld.0001.calculate.response.02.00.refLink.xml
Example Instance	ptafrqld.0001.calculate.response.02.00.sample.instance.xml

7.2.2.2 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	Value must be "ptafrqld.0001.calculate.response"

7.2.2.3 Standard Business Document Body Content

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

7.2.2.3.1 Calculate Annual/Final Response XBRL Context

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions/Rules	Rule Imp.	SBR Message Code
RPC	ReportingPartyQLD	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	1. There must be only one Context within the instance document.	1. MIG	1. SBR.GEN.GEN.19

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions/Rules	Rule Imp.	SBR Message Code
RPCP	ReportingPartyQLD	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	1. There must be at most one Context within the instance document.	1. MIG	1. SBR.GEN.GEN.19
GPC	ReportingPartyQLDGroupStructure	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas, EmployerGroupStatus	1. There must be only one Context within the instance document. 2. Group status value must be consistent with Queensland OSR records	1. MIG 2. Agency	1. SBR.GEN.GEN.19 2. OSR.QLD.GEN.0052

7.2.2.3.2 Calculate Annual/Final Response Message Content Table

The following tables contain the facts that must be in the instance document. The data elements have been separated into tables according to the relevant context.

7.2.2.3.2.1 Reporting Party Current (RPC) facts

Context - RPC		
Seq No.	XBRL Fact	Rules
1.	pyin_02_02:Report.Type.Code	1. Mandatory
2.	Report.TypeVariation.Code	1. Mandatory
3.	Report.Name.Text	1. Mandatory
4.	PaymentRecord.PaymentExpected.Date	1. Mandatory
5.	OrganisationNameDetails(Tuple One)	
5.1.	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory
5.2.	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory
6.	Remuneration.WagesAndSalaries.OtherStateOrTerritoryTaxableAmountPaid.Indicator	1. Mandatory
7.	ExternalAdministratorAppointment.AppointmentEnd.Indicator	1. Mandatory
8.	emfsm.02.01:ExternalAdministratorAppointment.AppointmentEnd.Date	1. Optional
9.	PayrollTax.Deduction.CalculatedTotal.Amount	1. Mandatory
10.	PayrollTax.DesignatedGroup.ExcessDeduction.Indicator	1. Mandatory
11.	PayrollTax.DesignatedGroup.ExcessDeduction.Amount	1. Optional
12.	PayrollTax.Deduction.CalculatedTotalLessExcessDeduction.Amount	1. Mandatory
13.	PayrollTax.TaxableCalculated.Amount	1. Mandatory
14.	PayrollTax.PayableTaxCalculated.Amount	1. Mandatory
15.	Rvctc5.02.01:PayrollTax.ApprenticeAndTraineeOffset.Amount	1. Mandatory
16.	PayrollTax.AssessedLiabilityLessApprenticeandTraineeOffset.Amount	1. Mandatory
17.	PayrollTax.AssessedLiabilitiesPaidOrPayable.Amount	1. Mandatory
18.	PayrollTax.PayableTaxLessAssessedLiabilitiesPaid.Amount	1. Mandatory
19.	PayrollTax.OverdueInterest.Calculated.Amount	1. Mandatory
20.	PayrollTax.LiabilityOrCreditIncludingUnpaidTaxInterest.Amount	1. Mandatory
21.	PayrollTax.OverdueInterest.Days.Count	1. Mandatory

Context - RPC		
Seq No.	XBRL Fact	Rules
22.	Lodgement.Due.Date	1. Mandatory
23.	PayrollTax.OverdueInterest.Start.Date	1. Mandatory

7.2.2.3.2.2 Whole periodic periods that have already been paid (RPCP) facts (optional)

Context - RPCP		
Seq No.	XBRL Fact	Rules
1.	PayrollTax.AssessedLiabilitiesPaidOrPayable.Amount	1. Mandatory

7.2.2.3.2.3 Group Status Current (GPC) facts

Context - GPC		
Seq No.	XBRL Fact	Rules
1.	Remuneration.WagesandSalaries.Payments.Amount	1. Mandatory
2.	Remuneration.EmploymentAllowances.Amount	1. Mandatory
3.	Remuneration.EmploymentBonuses.Amount	1. Mandatory
4.	Remuneration.EmploymentCommissions.Amount	1. Mandatory
5.	Remuneration.Fees.Directors.Amount	1. Mandatory
6.	Remuneration.EmployerSuperannuationContributionsIncludingSalarySacrificeEarnings.Amount	1. Mandatory
7.	FringeBenefitsTax.Type2GrossedUp.Amount	1. Mandatory
8.	Remuneration.EmploymentTermination.Payments.Amount	1. Mandatory
9.	Remuneration.WagesAndSalaries.ContractorsAndConsultantsPayments.Amount	1. Mandatory
10.	Remuneration.EmployeeSharesAndOptions.Amount	1. Mandatory
11.	Remuneration.ApprenticesPaymentTotal.Amount	1. Mandatory
12.	Remuneration.Trainees.Amount	1. Mandatory
13.	Remuneration.WagesAndSalaries.NonTaxableStateOther.Amount	1. Mandatory
14.	Remuneration.WagesAndSalaries.NonTaxableStateTotal.Amount	1. Mandatory
15.	Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount	1. Optional
16.	Remuneration.WagesAndSalaries.TaxableInterstateAllGroupMembersTotal.Amount	1. Optional
17.	Remuneration.WagesAndSalaries.TaxableStateAllGroupMembersTotal.Amount	1. Optional
18.	Remuneration.WagesAndSalaries.TaxableStateAndInterstateAllGroupMembersTotal.Amount	1. Optional
19.	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	1. Mandatory
20.	Remuneration.WagesAndSalaries.ApprenticesAndTrainees.Amount	1. Mandatory

7.3 LODGE ANNUAL/FINAL RETURN SPECIFICATIONS

Interaction Name	Lodge Annual/Final Return
Description	A business wishes to lodge an annual or final return for Queensland through the SBR channel
Stakeholders	Business User, Business Software, SBR Core 2010, OSR RMS
Pre-conditions	<ul style="list-style-type: none"> ▪ An ABN ▪ Registered with OSR Queensland for Payroll Tax ▪ Obtained an AUSKey ▪ Installed SBR compliant Payroll Software ▪ Authorisation in Payroll Software to perform the use case
Post-conditions	<ul style="list-style-type: none"> ▪ Annual: Client has fully paid Payroll Tax liability for the previous financial year ▪ Final: Client has fully paid Payroll Tax liability up to the change of status
Initiating party	Business Client, or Intermediary
Channel	SBR
Core Service Map	Pre-lodge

7.3.1 Lodge Annual/Final Request - Message

7.3.1.1 Discoverable Taxonomy Set References

Schema	ptafrqld.0001.lodge.request.02.00.report.xsd
Linkbases	ptafrqld.0001.lodge.request.02.00.defLink.xml
	ptafrqld.0001.lodge.request.02.00.labLinkInfoCIs.xml
	ptafrqld.0001.lodge.request.02.00.presLink.xml
	ptafrqld.0001.lodge.request.02.00.refLink.xml
Example Instance	ptafrqld.0001.lodge.request.02.00.sample.instance.xml

7.3.1.2 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	Optionality	Rules / Values	Rule Imp.	SBR Message Code
sbdm:Message.Type.Text	Mandatory	Value must be "ptafrqld.0001.lodge.request"	1. Core	1. SBR.GEN.GEN.4

7.3.1.3 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

7.3.1.3.1 Lodge Annual/Final Request XBRL Context

Context Spec	Hypercube Name(s)	Associated Segment Dimensions	Instructions/Rules	Rule Imp.	SBR Message Code
RPC	ReportingPartyQLD	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas,	1. To satisfy the SBR technical design there must be at most one instantiation of each Reporting Party context defined within the XBRL instance document.	1. MIG	1. SBR.GEN.GEN.19
RPPC	ReportingPartyQLD	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas			
RPCP	ReportingPartyQLD	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas			
RPFC	ReportingPartyQLD	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas			
RPN	ReportingPartyQLD	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas,			
GPC	ReportingPartyQLDGroupStructure	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas, EmployerGroupStatus,	1. To satisfy the SBR technical design there must be at most one instantiation of each Reporting Party context defined within the XBRL instance document. 2. Group status value must be consistent with Queensland OSR records	1. MIG 2. Agency	1. SBR.GEN.GEN.19 2. OSR.QLD.GEN.0052

Context Spec	Hypercube Name(s)	Associated Segment Dimensions	Instructions/Rules	Rule Imp.	SBR Message Code
GSC	ReportingPartyQLDGroupStructure	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas, EmployerGroupStatus,	1. There may be multiple contexts defined within the instance document to cater for current period details and allocation of excess deductions. 2. Context used to identify businesses being allocated excess deductions must be a registered Group Member 3. Group status value must be consistent with Queensland OSR records	1. XBRL 2. Agency 3. Agency	1. N.A. 2. Out of channel workflow 3. OSR.QLD.GEN.0052
GSN	ReportingPartyQLDGroupStructure	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas, EmployerGroupStatus,	1. There may be multiple contexts defined within the instance document to cater for group nominations.	1. XBRL	1. N.A.
GDN	ReportingPartyQLDGroupStructure	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas, EmployerGroupStatus,	1. There may be one context defined within the instance document to cater for Nominate DGE.	1. Agency	1. N.A.
ADM	AdministratorQLD ReportingPartyAdministratorQLD	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas,	1. There may be one context defined within the instance document to cater for administrator appointment information.	1. MIG	1. SBR.GEN.GEN.19

7.3.1.3.2 Lodge Annual/Final Request Message Content Table

The following tables contain the facts that must be in the instance document. The data elements have been separated into tables according to the relevant context.

7.3.1.3.2.1 Reporting Party Current (RPC) facts (Mandatory)

The facts appear under the following report taxonomy presentation abstract element:

- ReportingPartyPrimaryItemsAbstract.

Context - RPC				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
1.	pyin_02_02:Report.Type.Code	1. Mandatory 2. Value must be: PTAR	1. Agency 2. Agency	1. QLD.OSR.GEN.0003 2. QLD.OSR.GEN.0007
2.	Report.TypeVariation.Code	1. Mandatory 2. Value must be: OSR-P11,OSR-P12	1. Agency 2. Agency	1. QLD.OSR.GEN.0003 2. QLD.OSR.GEN.0007
3.	Report.Name.Text	1. Mandatory	1. Agency	1. QLD.OSR.GEN.0003
4.	PaymentRecord.PaymentExpected.Date	1. Optional ⁷	1. N.A.	1. N.A.

⁷ This optional element exists to allow repeatable testing in the Testing environment. In the production environment the OSR server replaces this value with the current date.

Context - RPC				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
5.	OrganisationNameDetails(Tuple One)			
5.1.	OrganisationNameDetails.OrganisationalNameType.Code	1. Value must be: MN	1. MIG	1. QLD.OSR.GEN.0007
5.2.	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory	1. Agency	1. QLD.OSR.GEN.0003
6.	Remuneration.WagesAndSalaries.OtherStateOrTerritoryTaxableAmountPaid.Indicator	1. Mandatory	1. Agency	1. QLD.OSR.GEN.0003
7.	ExternalAdministratorAppointment.AppointmentEnd.Indicator	1. Mandatory	1. Agency	1. QLD.OSR.GEN.0003
8.	emfsm.02.01:ExternalAdministratorAppointment.AppointmentEnd.Date	Only when the previous element is true: 1. Mandatory	1. Agency	1. QLD.OSR.GEN.0003
9.	PayrollTax.Deduction.CalculatedTotal.Amount	1. Cents should not be provided		
10.	PayrollTax.Deduction.ExcessDeduction.Indicator	1. Mandatory	1. Agency	1. QLD.OSR.GEN.0003
11.	PayrollTax.Deduction.ExcessDeduction.Amount	Only when the previous element is true: 1. Must be greater than or equal to zero 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
12.	PayrollTax.Deduction.CalculatedTotalLessExcessDeduction.Amount	1. Must be greater than or equal to zero 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
13.	PayrollTax.TaxableCalculated.Amount	1. Must be greater than or equal to zero 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
14.	PayrollTax.PayableTaxCalculated.Amount	1. Must be greater than or equal to zero 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
15.	Rvctc5.02.01:PayrollTax.ApprenticeAndTraineeOffset.Amount	1. Must be greater than or equal to zero	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
16.	PayrollTax.AssessedLiabilityLessApprenticeandTraineeOffset.Amount	1. Must be greater than or equal to zero	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
17.	PayrollTax.AssessedLiabilitiesPaidOrPayable.Amount	1. Must be greater than or equal to zero	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
18.	PayrollTax.PayableTaxLessAssessedLiabilitiesPaid.Amount	1. Must be greater than or equal to zero	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
19.	PayrollTax.OverdueInterest.Calculated.Amount	1. Must be greater than or equal to zero	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
20.	PayrollTax.LiabilityOrCreditIncludingUnpaidTaxInterest.Amount	1. Must be greater than or equal to zero	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
21.	PayrollTax.OverdueInterest.Days.Count			
22.	declaration2.02.00:Declaration(Tuple one to one)			
22.1.	pyin.02.03:Declaration.StatementType.Code	1. Mandatory 2. Value must be: TrueAndCorrect	1. Agency 2. MIG	1. SBR.GEN.FAULT.INVALIDXML 2. QLD.OSR.GEN.0007
22.2.	Declaration.StatementAccepted.Indicator	1. Mandatory	1. Agency	1. SBR.GEN.FAULT.INVALIDXML
22.3.	prsnunstrcnm1.02.00:PersonUnstructuredName(Tuple one)			

Context - RPC				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
22.3.1.	PersonUnstructuredName.Usage.Code	1. Mandatory 2. Value is: Contact	1. Agency 2. MIG	1. SBR.GEN.FAULT.INVALIDXML 2. QLD.OSR.GEN.0007
22.3.2.	PersonUnstructuredName.FullName.Text	1. Mandatory	1. MIG	1. SBR.GEN.FAULT.INVALIDXML
23.	phone1.02.00:ElectronicContactTelephone(Tuple one to one)			
23.1.	ElectronicContact.Telephone.Usage.Code	1. Mandatory 2. Value is: 03 - Contact	1. Agency 2. MIG	1. SBR.GEN.FAULT.INVALIDXML 2. QLD.OSR.GEN.0007
23.2.	ElectronicContact.ServiceLine.Code	1. Mandatory	1. Agency	1. SBR.GEN.FAULT.INVALIDXML
23.3.	ElectronicContact.Telephone.Area.Code	1. Mandatory	1. Agency	1. SBR.GEN.FAULT.INVALIDXML
23.4.	ElectronicContact.Telephone.Minimal.Number	1. Mandatory	1. Agency	1. SBR.GEN.FAULT.INVALIDXML

7.3.1.3.2.2 Whole periodic periods that have already been paid (RPCP) facts (optional)

The RPCP facts appear under the following report taxonomy presentation abstract element:

- ReportingPartyPrimaryItemsAbstract.

Context - RPCP				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
1.	PayrollTax.AssessedLiabilitiesPaidOrPayable.Amount	1. Optional		

7.3.1.3.2.3 Part periodic period before change of status (RPFC) facts (optional)

The RPFC facts appear under the following report taxonomy presentation abstract element:

- ReportingPartyPrimaryItemsAbstract.

Context - RPFC				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
1.	PayrollTax.AssessedLiabilitiesPaidOrPayable.Amount	1. Optional		

7.3.1.3.2.4 Group Status Current (GPC) facts (Mandatory)

The GPC facts appear under the following report taxonomy presentation abstract element:

- GroupStructurePrimaryItemsAbstract.

Context - GPC				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code

Context - GPC				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
1.	Remuneration.WagesandSalaries.Payments.Amount	1. Must be greater than or equal to zero 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
2.	Remuneration.EmploymentAllowances.Amount	1. Must be greater than or equal to zero 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
3.	Remuneration.EmploymentBonuses.Amount	1. Must be greater than or equal to zero 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
4.	Remuneration.EmploymentCommissions.Amount	1. Must be greater than or equal to zero 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
5.	Remuneration.Fees.Directors.Amount	1. Must be greater than or equal to zero 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
6.	Remuneration.EmployerSuperannuationContributionsIncludingSalarySacrificeEarnings.Amount	1. Must be greater than or equal to zero 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
7.	FringeBenefitsTax.Type2GrossedUp.Amount	1. Must be greater than or equal to zero 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
8.	Remuneration.EmploymentTermination.Payments.Amount	1. Must be greater than or equal to zero 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
9.	Remuneration.WagesAndSalaries.ContractorsAndConsultantsPayments.Amount	1. Must be greater than or equal to zero 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
10.	Remuneration.EmployeeSharesAndOptions.Amount	1. Must be greater than or equal to zero 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
11.	Remuneration.ApprenticesPaymentTotal.Amount	1. Must be greater than or equal to zero 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
12.	Remuneration.Trainees.Amount	1. Must be greater than or equal to zero 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
13.	Remuneration.WagesAndSalaries.NonTaxableStateOther.Amount	1. Must be greater than or equal to zero 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
14.	Remuneration.WagesAndSalaries.NonTaxableStateTotal.Amount	1. Must be greater than or equal to zero 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
15.	Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount	Only when RPC element 6 = true: 1. Must be greater than or equal to zero 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
16.	Remuneration.WagesAndSalaries.TaxableInterstateAllGroupMembersTotal.Amount	Only when current Group Status = DGE 1. Must be greater than or equal to zero 2. DGE interstate wages cannot exceed the Total interstate wages for all group members 3. Cents should not be provided	1. Agency 2. Agency 3. N.A.	1. QLD.OSR.GEN.0001 2. QLD.OSR.GEN.0017 3. N.A.
17.	Remuneration.WagesAndSalaries.TaxableStateAllGroupMembersTotal.Amount	Only when current Group Status = DGE 1. Must be greater than or equal to zero 2. Total Qld taxable wages cannot exceed Total Qld taxable wages for all group members 3. Cents should not be provided	1. Agency 2. Agency 3. N.A.	1. QLD.OSR.GEN.0001 2. QLD.OSR.GEN.0017 3. N.A.

Context - GPC				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
18.	Remuneration.WagesAndSalaries.TaxableStateAndInterstateAllGroupMembersTotal.Amount	Only when current Group Status = DGE 1. Must be greater than or equal to zero 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
19.	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	1. Must be greater than or equal to zero 2. Cents should not be provided	1. Agency 2. N.A.	1. QLD.OSR.GEN.0001 2.N.A..
20.	Remuneration.WagesAndSalaries.ApprenticesAndTrainees.Amount	1. Optional	1. N.A.	1.. N.A.

7.3.1.3.2.5 Reporting Party Next (RPN) facts (Mandatory)

The RPN facts appear under the following report taxonomy presentation abstract element:

- ReportingPartyPrimaryItemsAbstract.

Context - RPN				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
1.	EmployerConditions.CeaseToEmployFromNextPeriod.Indicator	1. Mandatory	1. Agency	1. QLD.OSR.GEN.0003
2.	EmployerConditions.CeaseToEmploy.Date	Only when CeaseToEmployFromNextPeriod is true 1. Mandatory	1. Agency	1. QLD.OSR.GEN.0003
3.	EmployerConditions.Group Member.StatusChange.Indicator	1. Mandatory	1. Agency	1. QLD.OSR.GEN.0003
4.	EmployerConditions.EmployerGroupStatus.Code	Only when group status has been changed: 1. Mandatory	1. Agency	1. QLD.OSR.GEN.0003
5.	PayrollTax.Deduction.MaximumThresholdExceeded.Indicator	Only when group status has changed to GE or DGE: 1. Mandatory	1. Agency	1. QLD.OSR.GEN.0003
6.	ExternalAdministratorAppointment.AppointmentStart.Indicator	1. Mandatory	1. Agency	1. QLD.OSR.GEN.0003
7.	emfsm.02.01:ExternalAdministratorAppointment.AppointmentStart.Date	Only when AppointmentStart.Indicator is true: 1. Mandatory	1. Agency	1. QLD.OSR.GEN.0003

7.3.1.3.2.6 Administrator (ADM) facts (Mandatory when RPN Element 6 = true)

The facts appear under the following report taxonomy presentation abstract elements:

- ReportingPartyPrimaryItemsAbstract; and
- ReportingPartyAndAdministratorPrimaryItemsAbstract; and
- AdministratorPrimaryItemsAbstract

Context - ADM				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
1.	OrganisationNameDetails(Tuple One)			

Context - ADM				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
1.1.	OrganisationNameDetails.OrganisationalNameType.Code	1. Value must be: MN	1. MIG	1. QLD.OSR.GEN.0007
1.2.	OrganisationNameDetails.OrganisationalName.Text	1. Optional		
2.	address1.02.01:AddressDetails(Tuple One)			
2.1.	AddressDetails.OverseasAddress.Indicator	1. Mandatory	1. MIG	1. QLD.OSR.GEN.0003
2.2.	pyde.02.01:AddressDetails.Usage.Code	1. Value must be: POS - Postal	1. MIG	1. QLD.OSR.GEN.0007
2.3.	AddressDetails.AttentionTo.Text	1. Optional		
2.4.	AddressDetails.Line1.Text	1. Mandatory	1. Agency	1. SBR.GEN.FAULT.INVALIDXML
2.5.	AddressDetails.Line2.Text	1. Optional		
2.6.	AddressDetails.Line3.Text	1. Optional		
2.7.	AddressDetails.Line4.Text	1. Optional		
2.8.	AddressDetails.LocalityName.Text	1. Mandatory	1. Agency	1. QLD.OSR.GEN.0003
2.9.	AddressDetails.Postcode.Text	1. Mandatory	1. Agency	1. QLD.OSR.GEN.0003
2.10.	AddressDetails.StateOrTerritory.Code	Value must be: AAT, ACT, NSW, NT, QLD, SA, TAS, VIC, WA	1. Agency	1. QLD.OSR.GEN.0007
2.11.	AddressDetails.CountryName.Text	1. Optional		
2.12.	AddressDetails.Country.Code	1. Mandatory	1. MIG	1. QLD.OSR.GEN.0003

7.3.1.3.2.7 Nominated Group Members (GSN) facts (Mandatory with rule)

The facts appear under the following report taxonomy presentation abstract elements:

- GroupStructurePrimaryItemsAbstract

Context - GSN				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
1.	OrganisationNameDetails(Tuple zero to one)	See section 5.5.1.3.2.9 – Nominate GE		
1.1.	OrganisationNameDetails.OrganisationalNameType.Code	1. Value must be: MN	1. MIG	1. QLD.OSR.GEN.0007
1.2.	OrganisationNameDetails.OrganisationalName.Text	2. If the group status has changed to DGE, Group Member Name(s) must be provided	1. MIG	1. QLD.OSR.GEN.0028

7.3.1.3.2.8 Nominated DGE (GDN) facts

The facts appear under the following report taxonomy presentation abstract elements:

- GroupStructurePrimaryItemsAbstract

Context - GDN				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
1.	OrganisationNameDetails(Tuple zero to one)	See section 5.5.1.3.2.9 – Nominate DGE		
1.1.	OrganisationNameDetails.OrganisationalNameType.Code	1. Value must be: MN	1. MIG	1. QLD.OSR.GEN.0007
1.2.	OrganisationNameDetails.OrganisationalName.Text	1. If the group status has changed to GM, the DGE ABN must be provided	1. MIG	1. QLD.OSR.GEN.0030

7.3.1.3.2.9 Allocated Excess Deductions (GSC) facts

The facts appear under the following report taxonomy presentation abstract elements:

- GroupStructurePrimaryItemsAbstract

Context - GSC				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
1.	PayrollTax.Deduction.ExcessDeductionAllocationOrder.Number	See section 5.5.1.3.2.8– Allocate Excess Deduction		
2.	OrganisationNameDetails(Tuple one to one)	See section 5.5.1.3.2.8		
2.1.	OrganisationNameDetails.OrganisationalNameType.Code	1. Value must be: MN	1. MIG	1. QLD.OSR.GEN.0007
2.2.	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory	1. MIG	1. QLD.OSR.GEN.0003

7.3.1.3.2.10 Allocating Excess Deductions – Context GSC

Excess deductions can be allocated to Group Members. To provide the Payroll Tax.Designated Group.Excess Deduction Allocation Order.Number and OrganisationNameDetails of the business being allocated the excess deduction a context must be defined for each business using the following values:

- Entity Identifier – Must be an ABN of the business being allocated the excess deduction Entity Identifier Scheme - This field must be set to <http://www.abr.gov.au/abn>
- Entity Segment -
 - Explicit member dimension ReportPartyType must be set to “h04.02.02:ReportParty”
 - Explicit member dimension AustralianStatesTerritoriesAndOffShoreAreas must be set to: "h01.02.00:QLD"
 - Explicit member dimension = EmployerGroupStatusDimension must be set to: “h02.02.02:GE” – Group Employer
 - Period Date – Start and End Date must be set to same Dates corresponding to the current period context

7.3.1.3.2.11 Change in Group Status – Context GSN and GDN

- If the business’s group status changes during the next period then the data element EmployerConditions.Group Member.Status Change.Indicator must be set to “true”.

- The new group status is contained within the Next Group Status Reporting Period context and the details (OrganisationNameDetails) of either the Designated Group Member or Group Members must be supplied using new Next Reporting Period context definition. The context attributes will be set to:
 - Entity Identifier – Must be an ABN of the related business being nominated
 - Entity Identifier Scheme - This field must be set to <http://www.abr.gov.au/abn>
 - Entity Segment -
 - Explicit member dimension ReportPartyType must be set to "h04.02.02:ReportingParty"
 - Explicit member dimension AustralianStatesTerritoriesAndOffShoreAreas must be set to: "h01.02.00:QLD"
 - Explicit member dimension = EmployerGroupStatusDimension must be set to one of the following values: ‘
 - "h02.02.02:DGE" – Designated Group Employer
 - "h02.02.02:GE" – Group Employer
 - Period Date – Start and End Date must be set to same Dates corresponding to the report party next period context

7.3.2 Lodge Annual/Final Response - Message

7.3.2.1 Discoverable Taxonomy Set References

Schema	ptafrqld.0001.lodge.response.02.00.report.xsd
Linkbases	ptafrqld.0001.lodge.response.02.00.defLink.xml
	ptafrqld.0001.lodge.response.02.00.labLinkInfoCls.xml
	ptafrqld.0001.lodge.response.02.00.presLink.xml
	ptafrqld.0001.lodge.response.02.00.refLink.xml
Example Instance	ptafrqld.0001.lodge.response.02.00.sample.instance.xml
Schematron	N.A.

7.3.2.2 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	Value must be "ptafrqid.0001.lodge.response"

7.3.2.3 Standard Business Document Body Content

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

7.3.2.3.1 XBRL Context

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions/Rules	Rule Imp.	SBR Message Code
RPC	ReportingPartyQLD	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	1. There must be only one Context within the instance document.	1. MIG	1. SBR.GEN.GEN.19
C	GovernmentAgency	ReportPartyType	1. There must be only one Context within the instance document.	1. MIG	1. SBR.GEN.GEN.19

7.3.2.3.2 Lodge Annual/Final Response Message Content Table

The following tables contain the facts that must be supplied in the instance document. The data elements have been separated into tables according to the relevant context.

7.3.2.3.2.1 Reporting Party Current (RPC) facts

Context - RPC		
Seq No.	XBRL Fact	Rules
1.	Pyin_02_02:Report.Type.Code	1. Mandatory
2.	Report.TypeVariation.Code	1. Mandatory
3.	Report.Name.Text	1. Mandatory
4.	Report.Version.Text	1. Mandatory
5.	Lodgment.Due.Date	1. Mandatory

Context - RPC		
Seq No.	XBRL Fact	Rules
6.	PayrollTax.OverdueInterest.Start.Date	1. Mandatory
7.	Lodgment.Receipt.Identifier	1. Mandatory
8.	Lodgment.Received.Date	1. Mandatory
9.	Lodgment.Received.Time	1. Mandatory
10.	Lodgment.Status.Code	1. Mandatory
11.	Lodgment.Status.Date	1. Mandatory
12.	Lodgment.Status.Text	1. Mandatory
13.	PayrollTax.LiabilityOrCreditIncludingUnpaidTaxInterest.Amount	1. Mandatory
14.	ptafrqld.0001.lodge.rsp.02.00:PayrollTaxPayment (Tuple One)	
14.1.	PaymentRecord.ArrangedPayment.Datetime	Not Supplied
14.2.	PaymentRecord.Due.Date	1. Mandatory
14.3.	PaymentRecord.Payment.Amount	1. Mandatory
14.4.	ptafrqld.0001.lodge.rsp.02.00:PaymentReference (Tuple: 1.*)	
14.4.1.	pyin.02.03:PaymentMechanism.PaymentMethod.Code	1. Mandatory
14.4.2.	pyin.02.01:PaymentMechanism.CustomerReference.Number	1. Mandatory

7.3.2.3.2.2 Government Agency (C) facts

Context - C		
Seq No.	XBRL Fact	Rules
1.	ptafrqld.0001.lodge.rsp.02.00:PaymentMechanism (Tuple: 0..*)	
1.1.	pyin.02.03:PaymentMechanism.PaymentMethod.Code	1. Value is one of: Cheque, Bpay, DirectCredit
1.2.	pyin.02.02:PaymentMechanism.Instruction.Text	Note: This is the Direct Debit URL
1.3.	directcredit1.02.02:DirectCredit (Tuple: 0..1)	(EFT)
1.3.1.	pyin.02.03:PaymentMechanism.DirectCreditAccount.Identifier	Not supplied
1.3.2.	pyin.02.03:PaymentMechanism.DirectCreditName.Text	Not supplied
1.3.3.	fininstacc1.02.00:FinancialInstitutionAccount1 (Tuple: 1..1)	
1.3.3.1.	FinancialInstitutionAccount.BankStateBranch.Number	1. Mandatory
1.3.3.2.	FinancialInstitutionAccount.FinancialInstitutionAccount.Number	1. Mandatory
1.3.3.3.	FinancialInstitutionAccount.FinancialInstitutionAccountName.Text	1. Mandatory
1.3.3.4.	FinancialInstitutionAccount.FinancialInstitutionBranchName.Text	1. Mandatory

Context - C		
Seq No.	XBRL Fact	Rules
1.3.3.5.	FinancialInstitutionAccount.FinancialInstitutionName.Text	1. Mandatory
1.4.	bpay1.02.00:Bpay (Tuple: 0..1)	
1.4.1.	PaymentMechanism.BpayBillers.Code	1. Mandatory
1.5.	cheque1.02.00:Cheque (Tuple: 0..1)	
1.5.1.	PaymentMechanism.GovernmentAgencyBranch.Code	1. Mandatory
1.5.2.	AddressDetails1 (Tuple: 1..1)	
1.5.2.1.	AddressDetails.OverseasAddress.Indicator	1. Mandatory
1.5.2.2.	pyde.02.01:AddressDetails.Usage.Code	1. Mandatory
1.5.2.3.	AddressDetails.AttentionTo.Text	Note: This element contains the payee details
1.5.2.4.	AddressDetails.Line1.Text	1. Mandatory
1.5.2.5.	AddressDetails.Line2.Text	1. Mandatory
1.5.2.6.	AddressDetails.Line3.Text	Not Supplied
1.5.2.7.	AddressDetails.Line4.Text	Not Supplied
1.5.2.8.	AddressDetails.LocalityName.Text	1. Mandatory
1.5.2.9.	AddressDetails.Postcode.Text	1. Mandatory
1.5.2.10.	AddressDetails.StateOrTerritory.Code	1. Mandatory
1.5.2.11.	AddressDetails.CountryName.Text	Not Supplied
1.5.2.12.	AddressDetails.Country.Code	1. Mandatory

8 LIST OUTSTANDING OBLIGATIONS SPECIFICATIONS

Interaction Name	List Outstanding Obligations
Description	A Business User or Intermediary queries if the obligation to lodge a Payroll Tax return with QOSR is due.
Stakeholders	Business User, Business Software, SBR Core 2010, OSR RMS
Pre-conditions	<ul style="list-style-type: none"> ▪ Business has authorised a Business User with QOSR to use SBR for the business's payroll tax ▪ Business User has a valid security token
Post-conditions	<ul style="list-style-type: none"> ▪ A list of payroll tax obligations has been generated and provided to the Business User.
Initiating party	Business User, or Intermediary
Channel	SBR
Core Service Map	List

8.1.1.1 Discoverable Taxonomy Set References

Schema	osrqldcomn.listoutstandingreturn.request.02.00.report.xsd
Linkbases	osrqldcomn.listoutstandingreturn.request.02.00.defLink.xml
	osrqldcomn.listoutstandingreturn.request.02.00.labLinkInfoCIs.xml
	osrqldcomn.listoutstandingreturn.request.02.00.presLink.xml
	osrqldcomn.listoutstandingreturn.request.02.00.refLink.xml
Example Instance	osrqldcomn.listoutstandingreturn.request.02.00.sample.instance.xml

8.1.2 List Outstanding Obligations Request - Message

8.1.2.1 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 Message Code
sbdm:Message.Type.Text	Mandatory	Value must be "osrcmn.0001.listoutstandingreturn.request"	1. Core	1. SBR.GEN.GEN.4

8.1.2.2 Standard Business Document Body Content

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

8.1.2.2.1 List Outstanding Obligations Request XBRL Context

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions/Rules	Rule Imp.	SBR Message Code
RPC	ReportingPartyQLD	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	1. The Start Date should be set to the date to begin the search. 2. The End Date should be set to the date to complete the search.	1. N.A. 2. N.A.	1. N.A. 2. N.A.

8.1.2.2.2 List Outstanding Obligations Request Message Content Table

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

Context - RPC				
Seq No.	XBRL Fact	Rules	Rule Imp	SBR Message Code
1.	pyin_02_02:Report.Type.Code	1. Mandatory 2. Value must be: PTOR	1. Agency 2. Agency	1. QLD.OSR.GEN.0003 2. QLD.OSR.GEN.0007

8.1.3 List Outstanding Obligations Response - Message

8.1.3.1 Discoverable Taxonomy Set References

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

8.1.3.2 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	Value must be "osrcomn.0001.listoutstandingreturn.response"

8.1.3.3 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

8.1.3.3.1 List Outstanding Obligations Response XBRL Context

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions/Rules
RPL	ReportingPartyQLD	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	1. The Start Date corresponds to the obligation start date. 2. The End Date corresponds to the obligation end date.

8.1.3.3.2 List Outstanding Obligations Response Message Content Table

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

Context - RPL		
Seq No.	XBRL Fact	Rules
1.	pyin_02_02:Report.Type.Code	1. Mandatory
2.	Report.TypeVariation.Code	1. Mandatory
3.	Report.Name.Text	1. Mandatory
4.	Report.Version.Text	1. Mandatory
5.	Lodgment.Due.Date	1. Mandatory
6.	Lodgment.Status.Code	1. Mandatory
7.	Lodgment.Status.Date	1. Mandatory
8.	Lodgment.Status.Text	1. Mandatory

9 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 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 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 not harmonised, 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 following 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 may 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.