



An Australian Government Initiative
Standard Business Reporting

SBR

Standard Business Reporting

ACT Revenue Office Annual Payroll Tax Message Implementation Guide

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Terminology

For definition of the terminology and acronyms used within this document please refer to the glossary on the SBR website – Click [here](#)

<https://www.sbr.gov.au/content/public/help/glossary>http://www.sbr.gov.au/Developers/SBR_Taxonomy/Glossary.aspx to go to the glossary.

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

1 INTRODUCTION

1.1 PURPOSE

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

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

1.2 AUDIENCE AND SCOPE

This document contains the necessary information required to support the ACT annual payroll tax implementation. It comprises:

- The ACT specific implementations of the Payroll Tax reference model
- Detailed descriptions of each interaction
- Links to the XBRL, WSDL, and Security implementations

1.3 REFERENCES

Ref	Document Link	Document description
1)	<p>State and Territory Payroll Tax Message Implementation Guide Overview document can be downloaded at https://www.sbr.gov.au/content/wcm/myconnect/9e880f00443b87e4b0bef11d1010561a/2009+-+ALL+OSR+-+MIG+-+Common+P+Tax+-+v009.pdf?MOD=AJPERES&CONVERT_TO=url</p> <p>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</p>	<p>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.</p>
2)	<p>The SBR Web Service Implementation Guide document can be downloaded at https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/commoncomponents (requires login)http://www.sbr.gov.au/Developers/Downloads/Common-components.aspx</p>	<p>Technical interface data that is common to all business processes and messages that use the SBR channel:</p> <ul style="list-style-type: none"> • Web service protocol specifications • Standard message header structure • Standard error codes • Authentication protocol and trust broker
3)	<p>The SBR Taxonomy Architecture document can be downloaded at https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/commoncomponents (requires login)http://www.sbr.gov.au/Developers/Downloads/Common-components.aspx</p>	<p>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.</p>

	rs/Downloads/Common-components.aspx	
4)	The Software Developer Kit documentation can be accessed at https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/commoncomponents (requires login) http://www.sbr.gov.au/Developers/Software-developers-kit/SDK-Guide.aspx	Reference information for software developers using the SBR software developer kit

1.4 CHANGE MANAGEMENT

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

2 GENERAL INSTRUCTIONS

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

2.1 AUTHORISATION OF INTERMEDIARIES

The ACT Revenue Office will accept payroll tax submissions from intermediaries. The ACT Revenue Office does not actively authorise intermediaries, or manage their relationships with their clients. The ACT Revenue Office will accept submissions from any user with a valid Auskey credential (individual or device), as long as the message contains an ABN which passes the Australian Tax Office ABN algorithm check and the ABN is registered for payroll tax with the ACT Revenue Office.

2.2 DECLARATIONS

ACT Revenue Office requires anyone submitting a payroll tax return via SBR to make a declaration that they are authorised to submit the payroll tax return and that the information contained within it is true and correct. The business rules and wording for this declaration are the same for all users and software developers are asked to implement the rules and wording below:

- The person submitting the lodgment must provide their name, contact details and organisation name as the person authorised to submit the form. These fields are all mandatory to complete
- The person submitting the lodgment must take a mandatory step of stating that they have read and understood the declaration. This is a Y/N Boolean option. The lodgment will be rejected by the ACT Revenue Office if this indicator is not set to Y

Declaration text follows:

"I warrant that I have authority to make this declaration and I declare that the information provided is true and correct. I understand that giving false or misleading information is a serious offence under the Criminal Code 2002. I understand that any calculations made as a result of any numbers contained on this return, or any numbers contained on any confirmation notice displayed as a result of completing this return, do not constitute a taxation assessment.

I acknowledge that I have read and that I understand the Privacy Statement.

PRIVACY STATEMENT: All information collected by the ACT Revenue Office is protected by secrecy provisions in Acts administered by the Office and only used for the purposes of those Acts. In addition, personal information provided to the ACT Revenue Office is protected by the Privacy Act 1988 (Cth). Information (including personal information) is not disclosed to any third party unless authorised by law or with the consent of the person involved."

2.3 MONETARY AMOUNT

All data elements of type `xbri:MonetaryItemType` supplied within messages associate to this report are required to be in Australian dollars. In adherence with the XBRL standard this is achieved by using the following unit declaration:

```
<xbri:unit id="u1">  
  <xbri:measure>iso4217:AUD</xbri:measure>  
</xbri:unit>
```


XBRL processors will validate that the measure adheres to the ISO standard but the agency will ensure that this is set to Australian Dollars. If this fails validation then the error response <to be determined> will be returned.

2.3.2.4 SBDH VARIATIONS

2.3.12.4.1 Business Documents

Only one business document in the SBDB per message will be accepted for ACT Revenue Office request messages.

2.3.22.4.2 Attachments

No attachments will be accepted or provided for ACT Revenue Office interactions.

2.3.32.4.3 Document Identifiers

The use of the sbdm:BusinessDocument.BusinessGeneratedIdentifier.Text field by software developers will not be supported by the ACT Revenue Office. The sbdm:BusinessDocument.GovernmentGeneratedIdentifier.Text field will not be used by the ACT Revenue Office.

2.3.42.4.4 Lodgment date and time interpretation

Lodgment date and lodgment time stamps will be provided in UTC time (not local) as two separate elements. Conversion of the date element (Lodgment.Received.Date) and the time element (Lodgment.Received.Time) must occur before displaying the date to the end user, so that the end user sees the lodgment date and time as received by the ACT Revenue Office in ACT local time. There will be no date or time stamping for the Calculate service.

2.4.2.5 RESPONSE MESSAGES

2.4.12.5.1 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. The code will be returned if an error is encountered during agency processing of the message. A description of response message coding can be found in Appendix A of this document.

2.4.22.5.2 Messages not Described in the MIG

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

An example of these messages follows:

Message Event Item	Value
Message.Event.Item.Error.Code	ACT.OSR.GEN.21

Message.Event.Item.Severity.Code	Error
Message.Event.Item.Short.Description	Invalid employer group status
Message.Event.Item.Detailed.Description	The employer group status chosen is not recognised by the ACT Revenue Office.

2.4.32.5.3 Messages not Described at all

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

2.52.6 RULE EXPRESSION

2.5.12.6.1 Tuples and Context

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

2.5.22.6.2 Format Rules

XBRL data type	Rules	Rule Imp.	SBR Msg Code
Date	Must be in the correct SBR date format	XBRL	ACT.OSR.XBRL.41
Boolean	Must be in the correct SBR Boolean format	XBRL	ACT.OSR.XBRL.42
Numeric	Must be in the correct SBR numeric format	XBRL	ACT.OSR.XBRL.43
Alphanumeric	Must be in the correct SBR alphanumeric format	XBRL	ACT.OSR.XBRL.44

3 BUSINESS OVERVIEW

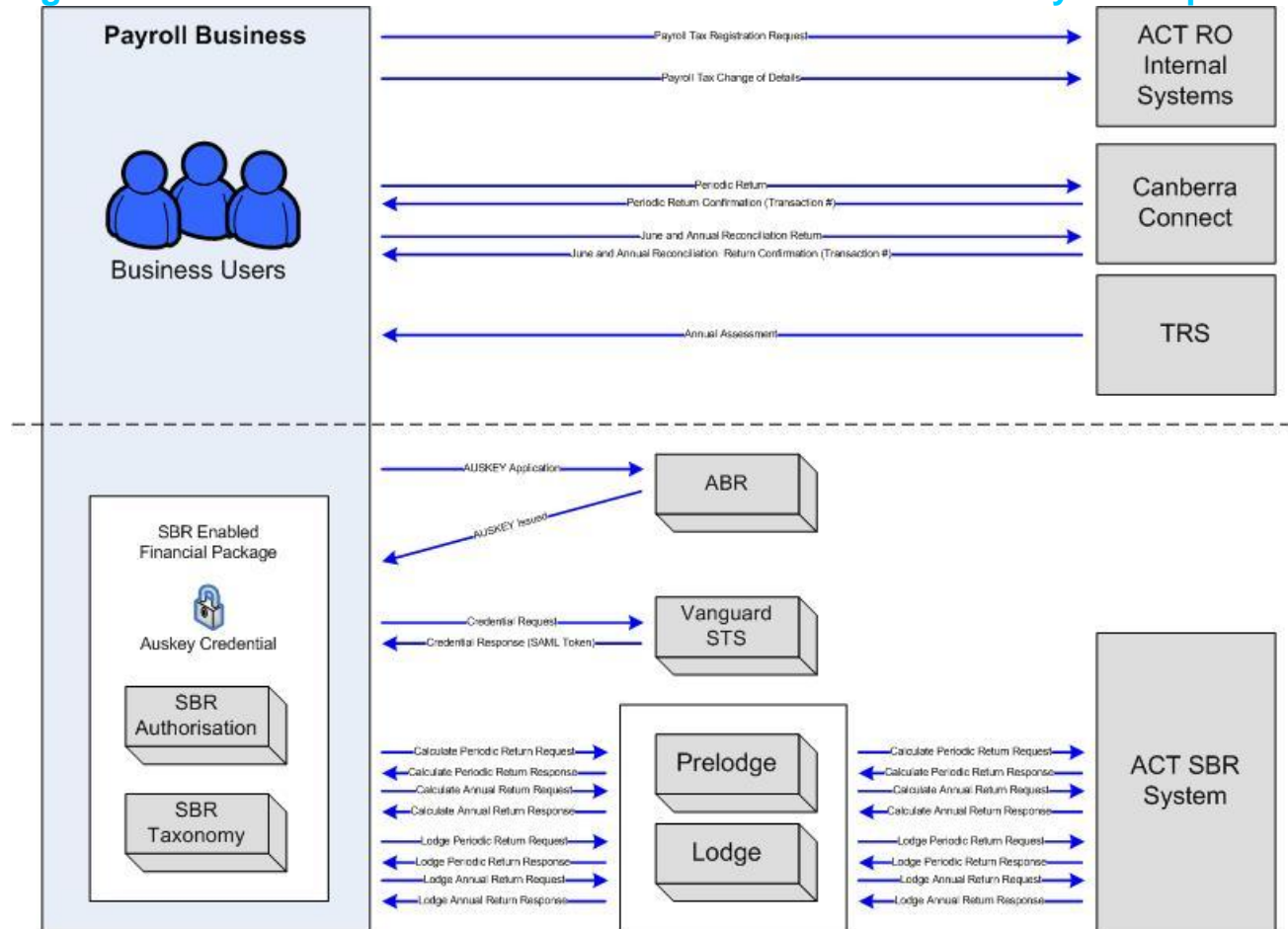
The following diagram shows payroll tax interactions between a client and the ACT Revenue Office. The top half of the diagram shows all interactions currently available to the client via the payroll tax registration process (paper based), the registration and confirmation process (takes place in the ACT Revenue Office back end system with confirmation mailed to clients) and monthly payroll tax submission process (online only <https://www.forms.act.gov.au/form/1011>).

The interactions that will be available via the SBR channel are shown in the lower half of Figure1. Note that the Auskey application and issuing process is a one off requirement.

This MIG only covers the Annual Reconciliation Return. Information pertaining to the periodic return can be found in the ACT Monthly Payroll Tax Return MIG here <http://www.sbr.gov.au/Developers/Downloads - 2009 December/ACT RO - Monthly payroll tax return.aspx>.

- To be able to successfully interact with the ACT Revenue Office via SBR, a business must first have registered for Payroll Tax with the agency and have provided a valid ABN. The registration process can be initiated by printing and completing the Application for payroll tax registration approved form from <http://www.legislation.act.gov.au/af/2008-53/>.
- Employers wishing to register as a Designated Group Employer (DGE) must also complete the DGE nomination form at http://www.revenue.act.gov.au/payroll_tax. Once the ACT Revenue Office have entered registration details in their back end system, a client will receive through the mail a unique six digit Customer Reference Number (CRN). Because the ACT Revenue Office has no requirement to authorise individual users, there are no additional logins or passwords provided for using the online Canberra Connect payroll tax form. A valid CRN and an ABN that passes the ATO algorithm check are all that is required to submit via Canberra Connect. The CRN will not be utilised for interactions with the agency via the SBR channel, as each business is identified by the ABN supplied in the message context specification.
- A business must have obtained an Auskey credential before interacting with the ACT Revenue Office via the SBR channel. There is no requirement or vehicle for Auskey holders to undertake an association between their Auskey credential and ACT Revenue Office systems/their payroll tax registration
- Payment of tax liability can only be made using e-lockbox (direct credit or EFT) or BPAY. Customer payment references for both payment options will be returned by the ACT Revenue Office in the Lodge Response message where there is tax liability payable

Figure 1 – ACT Revenue Office Business Interaction Summary Prerequisites



3.1 BUSINESS APPLICABILITY PERIODSCHEMA USE BY DATE

The ACT Revenue Office has a requirement to allow users to submit returns for multiple reporting periods, where there are different schemas relevant for each period.

The ACT Revenue Office will accept the lodgment of annual returns for periods prior to the current reporting period for up to 23 months. Schema changes are only anticipated to be necessary at the start of a financial year (1st July).

Please refer to sections 4.1 to 4.4 for representation of date rules against the context specifications.

3.2 REPORT VERSION

The current report version in SBR Reporting Taxonomy is **ptaract.0001.02.00**.

4 XBRL CONTEXT SPECIFICATIONS

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

4.1 CONTEXT SPECIFICATION REPORTING PARTY:

This context defines the reporting party (ie the primary entity to which the report directly relates) and their jurisdiction, in this case the Australian Capital Territory (ACT).

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 eg C001 1. Must be a valid value	1. XBRL	1.SBR.GEN.GEN.19
Entity Identifier	Mandatory	This field must be set to the ABN that the business document instance relates to. 1. Must be a valid ABN 2. ABN must be registered with receiving agency	1. MIG 2. MIG	1.SBR.GEN.GEN.1 2. SBR.GEN.GEN.13
Entity Identifier Scheme	Mandatory	This field must be set to the following URL: http://www.abr.gov.au/abn .	1. XBRL	1. SBR.GEN.GEN.14
Entity Segment	Mandatory	1. Explicit member dimension ReportPartyType set to "RprtPyType.02.03:ReportingParty"	1. XBRL	1. SBR.GEN.GEN.15
	Mandatory	1. Explicit member dimension AustralianStatesTerritoriesAndOffShoreAreas set to "h01.02.01:ACT",	1. XBRL	
Period Date - Start Date	Mandatory	1. Period start date must not be before 1 July 2009 2. Period start date must always be the first of July	1. MIG 2. MIG	2. ACT.OSR.GEN.2 3.SBR.GEN.GEN.18
Period Date	Mandatory	3. Period end date must always be 30 th of June in the following year	3. MIG	4.SBR.GEN.GEN.20

XBRL Instance Context Data Concept	Requirement	Instructions/Rules	Rule Imp	SBR Msg code
- End Date				

4.2 CONTEXT SPECIFICATION – GROUP STATUS

This context is required to identify the reporting party, their jurisdiction and the group member structure they are reporting under.

XBRL Instance Context Data Concept	Requirement	Instructions/Rules	Rule Imp	SBR Msg code
Context Identifier	Mandatory	This is a unique identifier used to link the data element to a defined XBRL context. SBR is recommending a four character id starting with "C" and a three digit sequential number for each context e.g. C001 1. Must be a valid value	1. XBRL	1.SBR.GEN.GEN.19
Entity Identifier	Mandatory	This field must be set to the ABN that the business document instance relates to. 1. Must be a valid ABN 2. ABN must be registered with receiving agency	1. MIG 2. MIG	1.SBR.GEN.GEN.1 2. SBR.GEN.GEN.13
Entity Identifier Scheme	Mandatory	This field must be set to the following URL: http://www.abr.gov.au/abn	1. XBRL	1. SBR.GEN.GEN.14
Entity Segment	Mandatory	1. Explicit member dimension ReportPartyType set to "RprtPyType.02.03:ReportingParty"	1. XBRL	1. SBR.GEN.GEN.15
	Mandatory	1. Explicit member dimension AustralianStatesTerritoriesAndOffShoreAreas set to "h01.02.01:ACT",	1. XBRL	

XBRL Instance Context Data Concept	Requirement	Instructions/Rules	Rule Imp	SBR Msg code
	Mandatory	<p>1. Explicit member dimension = EmployerGroupStatus set to one of the following values: "EmpGrpSts.02.04:NGE", "EmpGrpSts.02.04:OMGSL", "EmpGrpSts.02.04:DGESL" or "EmpGrpSts.02.04:DGEJR"</p> <p>The ACT Revenue Office requests that the user be asked by the software package to select an employer type from the following list. Please display the following descriptions as a minimum. Display of codes is optional.</p> <p>My current employer status is:</p> <ul style="list-style-type: none"> • 'Independent employer (non group member) lodging for itself' (NGE) • 'Member of a group lodging for itself' (OMGSL) • 'Designated Group Employer for a group and lodging for itself' (DGESL) • 'Designated Group Employer lodging a joint return for itself and other ACT group members' (DGEJR) 	1. XBRL	1. ACT.OSR.GEN.21
Period Date - Start Date	Mandatory	<p>1. Period start date must not be before 1 July 2009</p> <p>2. Period start date must always be the first of July</p>	1. MIG 2. MIG	2. ACT.OSR.GEN.2 3. SBR.GEN.GEN.18
Period Date - End Date	Mandatory	<p>3. Period end date must always be 30th of June in the following year</p>	3. MIG	4. SBR.GEN.GEN.20

4.3 CONTEXT SPECIFICATION – GOVERNMENT AGENCY

This context is required to identify the reporting party (in this case the government agency) and will only be used in responses.

XBRL Instance Context Data Concept	Requirement	Instructions/Rules	Rule Imp	SBR Msg code
Context Identifier	Mandatory	This is a unique identifier used to link the data element to a defined XBRL context. SBR is recommending a four character id starting with "C" and a three digit sequential number for each context e.g. C001 1. Must be a valid value	1. XBRL	1.SBR.GEN.GEN.19
Entity Identifier	Mandatory	This field must be set to the ABN of the ACT Revenue Office.	1. MIG	1.NA
Entity Identifier Scheme	Mandatory	This field must be set to the following URL: http://www.abr.gov.au/abn	1. XBRL	1. SBR.GEN.GEN.14
Entity Segment	Mandatory	1. Explicit member dimension ReportPartyType set to "RprtPyType.02.03:GovernmentAgency"	1. XBRL	1. SBR.GEN.GEN.15
Period Date - Start Date	Mandatory	1. Period start date must not be before 1 July 2009 2. Period start date must always be the first of July	1. MIG 2. MIG	2. ACT.OSR.GEN.2 3.SBR.GEN.GEN.18
Period Date - End Date	Mandatory	3. Period end date must always be 30 th of June in the following year	3. MIG	4.SBR.GEN.GEN.20

4.4 CONTEXT SPECIFICATION INTERMEDIARY:

This context defines the Intermediary.

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 eg C001 1. Must be a valid value	1. XBRL	1.SBR.GEN.GEN.19
Entity Identifier	Mandatory	This field must be set to the ABN of the Intermediary who is submitting the report on behalf of the reporting party. 1. Must be a valid ABN	1. MIG	1. SBR.GEN.GEN.1
Entity Identifier Scheme	Mandatory	This field must be set to the following URL: http://www.abr.gov.au/abn .	1. XBRL	1.NA
Entity Segment	Mandatory	1. Explicit member dimension ReportPartyType set to "ReportPytype.02.03:Intermediary"	1. XBRL	1. SBR.GEN.GEN.15
Period Date - Start Date	Mandatory	1. Period start date must not be before 1 July 2009 2. Period start date must always be the first of July	1. MIG 2. MIG	2. ACT.OSR.GEN.2 3.SBR.GEN.GEN.18
Period Date - End Date	Mandatory	3. Period end date must always be 30 th of June in the following year	3. MIG	4.SBR.GEN.GEN.20

5 ANNUAL RECONCILIATION RETURN INTERACTION MODEL

The ACT Payroll Tax Annual Reconciliation Return (referred to by SBR as PTARACT) allows an ACT Revenue Office registered client to satisfy their annual reporting obligation for the lodgment of a payroll tax return for the nominated return year.

The Client's legal obligation for the ACT Revenue Office Annual Reconciliation Return is deemed to have been met on receipt of lodgment and payment of the return (or on lodgment where no payment is due). The due date for an annual reconciliation is [21~~34~~ July](#). Early finalisation of an annual reconciliation is possible where:

1. the employer was independent for the year;
2. the employer is a member of a group that is not the DGE and is paying tax at the flat rate of tax; or
3. all ACT group members ceased at the same time and all ACT members (including the DGE) finalise with a prorata threshold.

The following diagram describes the sequence / workflow of annual return interactions initiated by the financial package via the SBR channel.

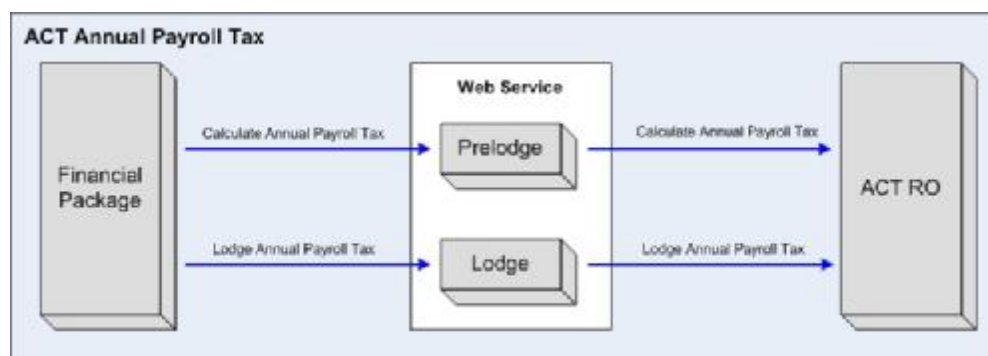


Figure 2 – Annual Workflow for ACT

5.1 PREREQUISITES

- A business must be registered for payroll tax with the ACT Revenue Office and have provided a valid ABN as part of the registration process
- Employers wishing to register as a Designated Group Employer (DGE) must also complete the DGE nomination form
- A business must also have obtained an Auskey credential before interacting with the ACT Revenue Office via the SBR channel. There is no requirement or vehicle for Auskey holders to undertake an association between their Auskey credential and ACT Revenue Office systems/their payroll tax registration
- Please refer to section 3 for more detail on these prerequisites

Any employer lodging a payroll tax return for the ACT must only submit wages and salaries information that excludes exempt amounts. There is no capacity within the ACT Revenue Office SBR solution to recognise and deduct exempt amounts from the wages and salaries figures provided.

Any employer lodging a joint annual reconciliation return for itself and other group members must only submit a single set of consolidated taxable wage components for those that are covered by the joint return.

5.2 SERVICE SUMMARY

The workflow defined above represents the abstract process model for the annual payroll tax reconciliation return. The following defines the sequence, optionality and repeatability of the service execution. 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' meaning that a service can be executed multiple times within the sequence.

	Service Name	Mandatory	Repeatability
1	Calculate Annual Payroll Tax This service allows a business to calculate their annual reconciliation return payroll tax liability prior to formally lodging their return. This service can be invoked without limit.	Yes	Yes
2	Lodge Annual Payroll Tax This service allows a business to lodge their annual reconciliation payroll tax return. A lodgment can only be considered to have been made if a return acknowledgement has been provided by the ACT Revenue Office. Duplicate lodgments are accepted but each lodgment will be treated as a new submission, not an amendment.	Yes	Yes

5.3 CALCULATE ANNUAL SPECIFICATIONS

Interaction Name	Calculate Annual
Description	The intent of this transaction is to give businesses the opportunity to calculate their payroll tax liability prior to the act of lodgment. ACT Revenue Office will determine the businesses liability and amount payable based on the information provided. No information is persisted as a result of this interaction.
Stakeholders	Business, ACT Revenue Office.
Pre-conditions	Business has populated the annual Calculate service with all the required information needed to complete the request.
Post-conditions	Business is provided with the payroll tax obligation as calculated by the ACT Revenue Office. This service can be called multiple times.
Initiating party	Business
Channel	SBR
Core Service Map	PreLodge

5.3.1 Calculate Annual Return Request Message

5.3.1.1 Discoverable Taxonomy Set References

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

5.3.1.1 Standard Business Document Header Content

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

Attribute Name	Rules / Values	Rule Imp	SBR Msg Code
sbdm:Message.Type.Text	Mandatory - Value must be "ptaract.0001.calculate.request"	1. MIG	1. SBR.GEN.GEN.4

5.3.1.2 Standard Business Document Body Content

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

5.3.1.2.1 Calculate Annual Request XBRL Context

The Calculate Request message requires the following Context specification – see section 4 for details:

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp	SBR Msg code
ReportingParty	ReportingPartyACT	ReportPartyType, AustralianStatesTerritoriesAndOffSho reAreas	1. Context must only be used once within the instance document.	1. MIG	1. ACT.OSR.GEN.11
GroupStatus	ReportingPartyACTGr oupStructure	ReportPartyType, AustralianStatesTerritoriesAndOffSho reAreas, EmployerGroupStatus	1. Context must only be used once within the instance document	1. MIG	1. ACT.OSR.GEN.11

5.3.1.2.2 Calculate Annual Request Message Content Table

The following tables contain the facts that must be supplied in the ACT Annual Calculate request instance document.

Context – ReportingParty				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Msg Code
1.	Report.Name.Text	1. Mandatory 2. Must equal "ACT Payroll Tax Annual Reconciliation Return"	1. MIG 2. MIG	1. SBR.GEN.GEN.6 2. ACT.OSR.GEN.28

Context – GroupStatus				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Msg Code
1.	Remuneration.WagesandSalaries.Payments.Amount	1. Mandatory 2. Value must be numeric and greater than or equal to zero 3. Value must be presented to two decimal places. Decimal places can be zero	1. MIG 2. MIG 3. MIG	1. ACT.OSR.GEN.6 2. ACT.OSR.GEN.17 3. ACT.OSR.GEN.12
2.	Remuneration.EmploymentAllowances.Amount	1. Mandatory 2. Value must be numeric and greater than or equal to zero 3. Value must be presented to two decimal places. Decimal places can be zero	1. MIG 2. MIG 3. MIG	1. ACT.OSR.GEN.6 2. ACT.OSR.GEN.17 3. ACT.OSR.GEN.12
3.	Remuneration.EmploymentBonuses.Amount	1. Mandatory 2. Value must be numeric and greater than or equal to zero 3. Value must be presented to two decimal places. Decimal places can be zero	1. MIG 2. MIG 3. MIG	1. ACT.OSR.GEN.6 2. ACT.OSR.GEN.17 3. ACT.OSR.GEN.12

4.	Remuneration.EmploymentCommissions.Amount	<p>1. Mandatory</p> <p>2. Value must be numeric and greater than or equal to zero</p> <p>3. Value must be presented to two decimal places. Decimal places can be zero</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.17</p> <p>3. ACT.OSR.GEN.12</p>
5.	Remuneration.EmploymentTermination.Payments.Amount	<p>1. Mandatory</p> <p>2. Value must be numeric and greater than or equal to zero</p> <p>3. Value must be presented to two decimal places. Decimal places can be zero</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.17</p> <p>3. ACT.OSR.GEN.12</p>
6.	Remuneration.Fees.Directors.Amount	<p>1. Mandatory</p> <p>2. Value must be numeric and greater than or equal to zero</p> <p>3. Value must be presented to two decimal places. Decimal places can be zero</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.17</p> <p>3. ACT.OSR.GEN.12</p>
7.	Remuneration.EmployerSuperannuationContributionsIncludingSalarySacrificeEarnings.Amount	<p>1. Mandatory</p> <p>2. Value must be numeric and greater than or equal to zero</p> <p>3. Value must be presented to two decimal places. Decimal places can be zero</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.17</p> <p>3. ACT.OSR.GEN.12</p>
8.	Remuneration.WagesAndSalaries.ContractorsPayments.Amount	<p>1. Mandatory</p> <p>2. Value must be numeric and greater than or equal to zero</p> <p>3. Value must be presented to two decimal places. Decimal places can be zero</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.17</p> <p>3. ACT.OSR.GEN.12</p>
9.	FringeBenefitsTax.Type2GrossedUp.Amount	<p>1. Mandatory</p> <p>2. Value must be numeric and greater than or equal to zero</p> <p>3. Value must be presented to two decimal places. Decimal places can be zero</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.17</p> <p>3. ACT.OSR.GEN.12</p>

10.	Remuneration.EmployeeSharesAndOptions.Amount	<ol style="list-style-type: none"> 1. Mandatory 2. Value must be numeric and greater than or equal to zero 3. Value must be presented to two decimal places. Decimal places can be zero 	<ol style="list-style-type: none"> 1. MIG 2. MIG 3. MIG 	<ol style="list-style-type: none"> 1. ACT.OSR.GEN.6 2. ACT.OSR.GEN.17 3. ACT.OSR.GEN.12
11.	Remuneration.WagesAndSalaries.TaxablePayrollOther.Amount	<ol style="list-style-type: none"> 1. Mandatory 2. Value must be numeric and greater than or equal to zero 3. Value must be presented to two decimal places. Decimal places can be zero 	<ol style="list-style-type: none"> 1. MIG 2. MIG 3. MIG 	<ol style="list-style-type: none"> 1. ACT.OSR.GEN.6 2. ACT.OSR.GEN.17 3. ACT.OSR.GEN.12
12.	PayrollTax.Deduction.ThresholdClaimed.Indicator	<ol style="list-style-type: none"> 1. Mandatory to complete 2. Value must be either true or false 3. For employer type of OMGSL set value = false 	<ol style="list-style-type: none"> 1. MIG 2. MIG 3. MIG 	<ol style="list-style-type: none"> 1. ACT.OSR.GEN.6 2. ACT.OSR.GEN.26 3. ACT.OSR.GEN.8
13.	PayrollTax.AssessedLiabilitiesPaid.Amount	<ol style="list-style-type: none"> 1. Mandatory 2. Value must be numeric and greater than or equal to zero 3. Value must be presented to two decimal places. Decimal places can be zero 	<ol style="list-style-type: none"> 1. MIG 2. MIG 3. MIG 	<ol style="list-style-type: none"> 1. ACT.OSR.GEN.6 2. ACT.OSR.GEN.17 3. ACT.OSR.GEN.12
14.	PayrollTax.LiablePeriodEmploymentDays.Count	<ol style="list-style-type: none"> 1. Mandatory 2. Value must be numeric and between 1 and 365 (366 in a leap year) 	<ol style="list-style-type: none"> 1. MIG 2. MIG 	<ol style="list-style-type: none"> 1. ACT.OSR.GEN.6 2. ACT.OSR.GEN.30
15.	Remuneration.WagesAndSalaries.TaxableStateAndInterstateTotal.Amount	<ol style="list-style-type: none"> 1. Mandatory where employer type = NGE and PayrollTax.Deduction.ThresholdClaimed.Indicator = TRUE 2. Hidden for other employer types 3. Value must be numeric and greater than or equal to zero 4. Value must be presented to two decimal places. Decimal places can be zero 5. Value must be greater than or equal to ACT (or ACT Joint) Taxable Wages (which is the total of MIG 5.3.1.2.2, Context GroupStatus, sequence number 1-11) 	<ol style="list-style-type: none"> 1. MIG 2. MIG 3. MIG 4. MIG 5. MIG 	<ol style="list-style-type: none"> 1. ACT.OSR.GEN.6 2. ACT.OSR.GEN.8 3. ACT.OSR.GEN.17 4. ACT.OSR.GEN.12 5. ACT.OSR.GEN.45

16.	Remuneration.WagesAndSalaries.TaxableStateAllGroupMembersTotal.Amount	<p>1. Mandatory where employer type = DGESL or DGEJR and PayrollTax.Deduction.ThresholdClaimed.Indicator = TRUE</p> <p>2. Hidden for other employer types or where an employer type of DGESL and DGEJR is selected and PayrollTax.Deduction.ThresholdClaimed.Indicator = FALSE</p> <p>3. Value must be numeric and greater than or equal to zero</p> <p>4. Value must be presented to two decimal places. Decimal places can be zero</p> <p>5. Value must be greater than or equal to ACT (or ACT joint) Taxable Wages (which is the total of MIG 5.3.1.2.2, Context GroupStatus, sequence number 1-11)</p> <p>6. Value must be less than or equal to Australia Wide Wages (which is the value in Seq. No. 17 below)</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p> <p>4. MIG</p> <p>5. MIG</p> <p>6. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.8</p> <p>3. ACT.OSR.GEN.17</p> <p>4. ACT.OSR.GEN.12</p> <p>5. ACT.OSR.GEN.46</p> <p>6. ACT.OSR.GEN.47</p>
17.	Remuneration.WagesAndSalaries.TaxableStateAndInterstateAllGroupMembersTotal.Amount	<p>1. Mandatory where employer type = DGESL or DGEJR and PayrollTax.Deduction.ThresholdClaimed.Indicator = TRUE</p> <p>2. . Hidden for other employer types or where an employer type of DGESL and DGEJR is selected and PayrollTax.Deduction.ThresholdClaimed.Indicator = FALSE</p> <p>3. Value must be numeric and greater than or equal to zero</p> <p>4. Value must be presented to two decimal places. Decimal places can be zero</p> <p>5. Value must be greater than or equal to ACT (or ACT Joint) Taxable Wages (which is the total of MIG 5.3.1.2.2, Context GroupStatus, sequence number 1-11)</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p> <p>4. MIG</p> <p>5. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.8</p> <p>3. ACT.OSR.GEN.17</p> <p>4. ACT.OSR.GEN.12</p> <p>5. ACT.OSR.GEN.45</p>

5.3.2 Calculate Annual Return Response Message

5.3.2.1 Discoverable Taxonomy Set References

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

5.3.2.2 Standard Business Document Header Content

Attribute name	Rules/Values
Message Type Text	Value will be "ptaract.0001.calculate.response."

5.3.2.3 Standard Business Document Body Content

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

5.3.2.3.1 Calculate Annual Response XBRL Context

The Calculate Response message requires the following Context specification – see section 3 for details.

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules
ReportingParty	ReportingPartyACT	ReportPartyType, AustralianStatesTerritoriesAndOff ShoreAreas	1. Context will only be used once within the instance document
GroupStatus	ReportingPartyACTGroupStructure	ReportPartyType, AustralianStatesTerritoriesAndOff ShoreAreas, EmployerGroupStatus	1. Context will only be used once within the instance document 2. The period start and end dates provided in the request context are the period start and end dates for the reporting period being lodged. 3. The employer type sent in the request will be returned in the response message.

5.3.2.3.2 Calculate Annual Response Message Content Table

The following tables contain the facts that must be supplied in the Calculate Response instance document.

Context - ReportingParty		
Seq No.	XBRL Fact	Rules
1.	Report.Name.Text	1. Report name sent in the request will be returned in the response message.
2.	PayrollTaxPayment(Tuple one)	
2.1	PaymentRecord.Payment.Amount	1. Mandatory 2. Recommended displayed label: 'Tax payable' for amounts zero or greater. 'Refund amount' for negative amounts.

Context - GroupStatus

Seq No.	XBRL Fact	Rules
3	PayrollTax.Deduction.ThresholdClaimed.Indicator	1. The threshold claimed indicator sent in the request will be returned in the response message.

5.4 LODGE ANNUAL SPECIFICATIONS

Interaction Name	Lodge Annual
Description	The intent of this transaction is to give businesses the opportunity to formally lodge their annual payroll tax reconciliation return. The ACT Revenue Office will determine the tax liability based on the information provided. A return cannot be considered to have been formally lodged unless an acknowledgement showing tax liability has been returned by the ACT Revenue Office.
Stakeholders	Business, ACT Revenue Office.
Pre-conditions	Business has populated the annual lodge service with all the required information needed to complete the return, including stating that they have read and understood the declaration provided.
Post-conditions	Business is provided with a return acknowledgement from the ACT Revenue Office. This service can be called multiple times and each lodgment will be accepted, even if a lodgment has previously been made for the same period. The details of a successful Lodgment (see section 5.4.2.3.2) should be displayed to the end user in conjunction with ACT message ACT.OSR.GEN.32.
Initiating party	Business
Channel	SBR
Core Service Map	Lodge

5.4.1 Lodge Annual Return Request Message

5.4.1.1 Discoverable Taxonomy Set References

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

5.4.1.2 Standard Business Document Header Content

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

Attribute Name	Rules / Values	Rule Imp	SBR Msg Code
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Attribute Name	Rules / Values	Rule Imp	SBR Msg Code
sbdm:Message.Type.Text	Mandatory - Value must be "ptaract.0001.lodge.request"	1.MIG	1.SBR.GEN.GEN.4

5.4.1.3 Standard Business Document Body Content

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

5.4.1.3.1 Lodge Annual Request XBRL Context

The Lodge Annual request message requires the following Context specification – see section 3 for details:

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp	SBR Msg code
Reporting Party	ReportingPartyACT	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	1. Context must only be used once within the instance document	1. MIG	1. ACT.OSR.GEN.11
Intermediary	IntermediaryACT	ReportPartyType	1. This Context must only be used if the report is being submitted by an intermediary and it must only occur once within the instance document	1. MIG	1. ACT.OSR.GEN.11
GroupStatus	ReportingPartyACTGroupStructure	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas, EmployerGroupStatus	1. Context must only be used once within the instance document.	1. MIG	1. ACT.OSR.GEN.11

5.4.1.3.2 Lodge Annual Request Message Content Table

The following tables contain the facts required in the ACT Annual lodge request instance document.

Context - ReportingParty				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Msg Code
1.	OrganisationNameDetails(Tuple:one only)			
1.1.	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory. Must be set to MN	1. MIG	1. ACT.OSR.GEN.6
1.2.	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory 2. Must not be blank. Alpha numeric	1. MIG 2. MIG	1. ACT.OSR.GEN.6 2. ACT.OSR.GEN.27
2.	Report.Name.Text	1. Mandatory 2. Must equal "ACT Payroll Tax Annual Reconciliation Return"	1. MIG 2. MIG	1. ACT.OSR.GEN.6 2. ACT.OSR.GEN.28
3.	Declaration (Tuple one only)			
3.1.	Declaration.StatementType.Code	1. Mandatory 2. Must be set to "TrueAndCorrect"	1. MIG 2. MIG	1. ACT.OSR.GEN.6
3.2.	Declaration.Statement.Accepted.Indicator	1. Mandatory 2. Must be set to true	1. MIG 2. MIG	1. ACT.OSR.GEN.6 2. ACT.OSR.GEN.22
3.3.	Declaration.Statement.Text	Common module element not required by ACT RO		
3.4.	Declaration.Signature.Date	Common module element not required by ACT RO		
3.5.	Declaration.SignatoryIdentifier.Text	Common module element not required by ACT RO		
3.6.	PersonUnstructuredName (Tuple one only)			
3.6.1.	PersonUnstructuredName.Usage.Code	1. Mandatory 2. Must be set to "Contact"	1. MIG	1. ACT.OSR.GEN.6

Context - ReportingParty				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Msg Code
3.6.2.	PersonUnstructuredName.FullName.Text	1. Mandatory 2. Must not be blank, alpha numeric	1. MIG 2. MIG	1. ACT.OSR.GEN.6 2. ACT.OSR.GEN.27
4.	ElectronicContactTelephone (tuple one only)			
4.1.	ElectronicContact.Telephone.Usage.Code	1. Mandatory 2. Must be set to 03	NA	1. ACT.OSR.GEN.6
4.2.	ElectronicContact.Telephone.ServiceLine.Code	1. Mandatory 2. Must be set to 09	NA	1. ACT.OSR.GEN.6
4.3.	ElectronicContact.Telephone.Area.Code	1. Mandatory	1. MIG	1. ACT.OSR.GEN.6
4.4.	ElectronicContact.Telephone.Minimal.Number	1. Mandatory	1. MIG	1. ACT.OSR.GEN.6

Context – Intermediary (only required if the report is being submitted by an intermediary)				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Msg Code
1.	OrganisationNameDetails(Tuple:one only)			
1.1.	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory set to "MN"	1. MIG	1. ACT.OSR.GEN.6
1.2.	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory 2. Must not be blank	1. MIG	1. ACT.OSR.GEN.6 2. ACT.OSR.GEN.27

Context – GroupStatus				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Msg Code

1.	Remuneration.WagesandSalaries.Payments.Amount	<p>1. Mandatory</p> <p>2. Value must be numeric and greater than or equal to zero</p> <p>3. Value must be presented to two decimal places. Decimal places can be zero</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.17</p> <p>3. ACT.OSR.GEN.12</p>
2.	Remuneration.EmploymentAllowances.Amount	<p>1. Mandatory</p> <p>2. Value must be numeric and greater than or equal to zero</p> <p>3. Value must be presented to two decimal places. Decimal places can be zero</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.17</p> <p>3. ACT.OSR.GEN.12</p>
3.	Remuneration.EmploymentBonuses.Amount	<p>1. Mandatory</p> <p>2. Value must be numeric and greater than or equal to zero</p> <p>3. Value must be presented to two decimal places. Decimal places can be zero</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.17</p> <p>3. ACT.OSR.GEN.12</p>
4.	Remuneration.EmploymentCommissions.Amount	<p>1. Mandatory</p> <p>2. Value must be numeric and greater than or equal to zero</p> <p>3. Value must be presented to two decimal places. Decimal places can be zero</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.17</p> <p>3. ACT.OSR.GEN.12</p>
5.	Remuneration.EmploymentTermination.Payments.Amount	<p>1. Mandatory</p> <p>2. Value must be numeric and greater than or equal to zero</p> <p>3. Value must be presented to two decimal places. Decimal places can be zero</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.17</p> <p>3. ACT.OSR.GEN.12</p>
6.	Remuneration.Fees.Directors.Amount	<p>1. Mandatory</p> <p>2. Value must be numeric and greater than or equal to zero</p> <p>3. Value must be presented to two decimal places. Decimal places can be zero</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.17</p> <p>3. ACT.OSR.GEN.12</p>

7.	Remuneration.EmployerSuperannuationContributionsIncludingSalarySacrificeEarnings.Amount	<p>1. Mandatory</p> <p>2. Value must be numeric and greater than or equal to zero</p> <p>3. Value must be presented to two decimal places. Decimal places can be zero</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.17</p> <p>3. ACT.OSR.GEN.12</p>
8.	Remuneration.WagesAndSalaries.ContractorsPayments.Amount	<p>1. Mandatory</p> <p>2. Value must be numeric and greater than or equal to zero</p> <p>3. Value must be presented to two decimal places. Decimal places can be zero</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.17</p> <p>3. ACT.OSR.GEN.12</p>
9.	FringeBenefitsTax.Type2GrossedUp.Amount	<p>1. Mandatory</p> <p>2. Value must be numeric and greater than or equal to zero</p> <p>3. Value must be presented to two decimal places. Decimal places can be zero</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.17</p> <p>3. ACT.OSR.GEN.12</p>
10.	Remuneration.EmployeeSharesAndOptions.Amount	<p>1. Mandatory</p> <p>2. Value must be numeric and greater than or equal to zero</p> <p>3. Value must be presented to two decimal places. Decimal places can be zero</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.17</p> <p>3. ACT.OSR.GEN.12</p>
11.	Remuneration.WagesAndSalaries.TaxablePayrollOther.Amount	<p>1. Mandatory</p> <p>2. Value must be numeric and greater than or equal to zero</p> <p>3. Value must be presented to two decimal places. Decimal places can be zero</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.17</p> <p>3. ACT.OSR.GEN.12</p>
12.	PayrollTax.Deduction.ThresholdClaimed.Indicator	<p>1. Mandatory to complete</p> <p>2. Value must be either true or false</p> <p>3. For employer type of OMGSL set value = false</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.26</p> <p>3. ACT.OSR.GEN.8</p>

13.	PayrollTax.AssessedLiabilitiesPaid.Amount	<p>1. Mandatory</p> <p>2. Value must be numeric and greater than or equal to zero</p> <p>3. Value must be presented to two decimal places. Decimal places can be zero</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.17</p> <p>3. ACT.OSR.GEN.12</p>
14.	PayrollTax.LiablePeriodEmploymentDays.Count	<p>1. Mandatory</p> <p>2. Value must be numeric and between 1 and 365 (366 in a leap year)</p>	<p>1. MIG</p> <p>2. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.30</p>
15.	Remuneration.WagesAndSalaries.TaxableStateAndInterstateTotal.Amount	<p>1. Mandatory where employer type = NGE and PayrollTax.Deduction.ThresholdClaimed.Indicator = TRUE</p> <p>2. Hidden for other employer types</p> <p>3. Value must be numeric and greater than or equal to zero</p> <p>4. Value must be presented to two decimal places. Decimal places can be zero</p> <p>5. Value must be greater than or equal to ACT (or ACT Joint) Taxable Wages (which is the total of MIG 5.4.1.3.2, Context GroupStatus, sequence number 1-11)</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p> <p>4. MIG</p> <p>5. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.8</p> <p>3. ACT.OSR.GEN.17</p> <p>4. ACT.OSR.GEN.12</p> <p>5. ACT.OSR.GEN.45</p>

16.	Remuneration.WagesAndSalaries.TaxableStateAllGroupMembersTotal.Amount	<p>1. Mandatory where employer type = DGESL or DGEJR and PayrollTax.Deduction.ThresholdClaimed.Indicator = TRUE</p> <p>2. . Hidden for other employer types or where an employer type of DGESL and DGEJR is selected and PayrollTax.Deduction.ThresholdClaimed.Indicator = FALSE</p> <p>3. Value must be numeric and greater than or equal to zero</p> <p>4. Value must be presented to two decimal places. Decimal places can be zero</p> <p>5. Value must be greater than or equal to ACT (or ACT joint) Taxable Wages (which is the total of MIG 5.4.1.3.2, Context GroupStatus, sequence number 1-11)</p> <p>6. Value must be less than or equal to Australia Wide Wages (which is the value in Seq. No. 17 below)</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p> <p>4. MIG</p> <p>5. MIG</p> <p>6. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.8</p> <p>3. ACT.OSR.GEN.17</p> <p>4. ACT.OSR.GEN.12</p> <p>5. ACT.OSR.GEN.46</p> <p>6. ACT.OSR.GEN.47</p>
17.	Remuneration.WagesAndSalaries.TaxableStateAndInterstateAllGroupMembersTotal.Amount	<p>1. Mandatory where employer type = DGESL or DGEJR and PayrollTax.Deduction.ThresholdClaimed.Indicator = TRUE</p> <p>2. . . Hidden for other employer types or where an employer type of DGESL and DGEJR is selected and PayrollTax.Deduction.ThresholdClaimed.Indicator = FALSE</p> <p>3. Value must be numeric and greater than or equal to zero</p> <p>4. Value must be presented to two decimal places. Decimal places can be zero</p> <p>5. Value must be greater than or equal to ACT (or ACT Joint) Taxable Wages (which is the total of MIG 5.4.1.3.2, Context GroupStatus, sequence number 1-11)</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p> <p>4. MIG</p> <p>5. MIG</p>	<p>1. ACT.OSR.GEN.6</p> <p>2. ACT.OSR.GEN.8</p> <p>3. ACT.OSR.GEN.17</p> <p>4. ACT.OSR.GEN.12</p> <p>5. ACT.OSR.GEN.45</p>

5.4.2 Lodge Annual Return Response Message

5.4.2.1 Discoverable Taxonomy Set References

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

5.4.2.2 Standard Business Document Header Content

Attribute name	Rules/Values
Message Type Text	Value must be "ptaract.0001.lodge.response"

5.4.2.3 Standard Business Document Body Content

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

5.4.2.3.1 Lodge Annual Response XBRL Context

The Lodge Response message requires the following Context specification – see section 3 for details.

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules
Reporting Party	ReportingPartyACT	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	1. Context will only be used once within the instance document 2. The period start and end dates provided in the request context are the period start and end dates for the reporting period being lodged.
Government Agency	GovernmentAgency	GovernmentAgency	1. Context will only be used once within the instance document

5.4.2.3.2 Lodge Annual Response Message Content Table

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

Context - ReportingParty		
Seq No.	XBRL Fact	Rules
1.	Report.Name.Text	1. The report name text sent in the request will be returned in the response message.
2.	Lodgment.Received.Date	1. Mandatory. ACT Revenue Office will populate in the Lodge response
3.	Lodgment.Received.Time	1. Mandatory. ACT Revenue Office will populate in the Lodge response
4.	Declaration (Tuple one only)	
4.1.	Declaration.StatementType.Code	1. The indicator value sent in the request will be returned in the response message.
4.2.	Declaration.StatementAccepted.Indicator	1. The indicator value sent in the request will be returned in the response message.

Context - ReportingParty		
Seq No.	XBRL Fact	Rules
4.3.	Declaration.Statement.Text	Common module element not required by ACT RO
4.4.	Declaration.Signature.Date	Common module element not required by ACT RO
4.5.	Declaration.SignatoryIdentifier.Text	Common module element not required by ACT RO
4.6.	PersonUnstructuredName (Tuple one only)	
4.6.1.	PersonUnstructuredName.Usage.Code	1. The indicator value sent in the request will be returned in the response message.
4.6.2.	PersonUnstructuredName.FullName.Text	1. The full name text sent in the request will be returned in the response message.
5.	OrganisationNameDetails(Tuple:One only)	
5.1.	OrganisationNameDetails.OrganisationalNameType.Code	1. The indicator value sent in the request will be returned in the response message.
5.2.	OrganisationNameDetails.OrganisationalName.Text	1. The organisational name text sent in the request will be returned in the response message.
6.	PayrollTaxPayment(Tuple one)	
6.1.	PaymentRecord.Payment.Amount	1. Mandatory 2. ACT Revenue Office will populate in the Lodge response
6.2.	PaymentReference(Tuple two)	
6.2.1.	PaymentMechanism.PaymentMethod.Code	1. Mandatory 2. ACT Revenue Office will populate in the Lodge response
6.2.2.	PaymentMechanism.CustomerReference.Number	1. Mandatory 2. ACT Revenue Office will populate in the Lodge response

Context - GovernmentAgency		
Seq No.	XBRL Fact	Rules
1.	PaymentMechanism(Tuple:two)	
1.1.	PaymentMechanism.PaymentMethod.Code	1. Mandatory 2. ACT Revenue Office will populate in the Lodge response
1.2.	DirectCredit(tuple one only)	
1.2.1.	PaymentMechanism.DirectCreditAccount.Identifier	Common module element that will not be populated by ACT Revenue Office.
1.2.2.	PaymentMechanism.DirectCreditName.Text	Common module element that will not be populated by ACT Revenue Office.
1.2.3.	FinancialInstitutionAccount(Tuple one only)	
1.2.3.1.	FinancialInstitutionAccount.BankStateBranch.Number	1. Mandatory 2. ACT Revenue Office will populate in the Lodge response
1.2.3.2.	FinancialInstitutionAccount.FinancialInstitutionAccount.Number	1. Mandatory 2. ACT Revenue Office will populate in the Lodge response
1.2.3.3.	FinancialInstitutionAccount.FinancialInstitutionAccountName.Text	Common module element that will not be populated by ACT Revenue Office.
1.2.3.4.	FinancialInstitutionAccount.FinancialInstitutionBranchName.Text	Common module element that will not be populated by ACT Revenue Office.
1.2.3.5.	FinancialInstitutionAccount.FinancialInstitutionName.Text	Common module element that will not be populated by ACT Revenue Office.
1.3.	BPay (tuple one only)	

Context - GovernmentAgency		
Seq No.	XBRL Fact	Rules
1.3.1.	PaymentMechanism.BpayBiller.Code	1. Mandatory 2. ACT Revenue Office will populate in the Lodge response

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 extract from a message content table which illustrates the sequence numbering and multileveling require to cater for tuples and nested tuples.

Seq No.	XBRL Fact
1.	PaymentMechanism (Tuple: zero to many)
1.1.	PaymentMechanism.PaymentMethod.Code
1.2.	PaymentMechanism.Instruction.Text
1.3.	DirectDebit (tuple zero to one)
1.3.1.	Payment Mechanism.Direct DebitAccount.Identifier
1.3.2.	Payment Mechanism.Direct Debit Name.Text
1.4.	DirectCredit (tuple zero to one)
1.4.1.	Payment Mechanism.Direct CreditAccount.Identifier
1.4.2.	Payment Mechanism.Direct CreditName.Text
1.4.3.	FinancialInstitutionAccount (Tuple One Only)
1.4.3.1.	FinancialInstitutionAccount.BankStateBranch.Number
1.4.3.2.	FinancialInstitutionAccount.FinancialInstitutionAccount.Number
1.4.3.3.	FinancialInstitutionAccount.FinancialInstitutionAccountName.Text
1.4.3.4.	FinancialInstitutionAccount.FinancialInstitutionBranchName.Text
1.4.3.5.	FinancialInstitutionAccount.FinancialInstitutionName.Text

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

Identifiers.AustralianBusinessNumber.Identifier

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

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

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

There can only be the following options:

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

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

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

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

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

represented by the regular expression

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

Initially

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

Agency = Jurisdiction specific agency code

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

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

For States = OSR of Offices of State Revenue

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

For SBR = GEN or FAULT

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

Examples are shown below;

SBR.GEN.FAULT.TOOMANYINSTANCES

CMN.ATO.TFN.OK

QLD.OSR.PRL.000001

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

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

Rule Implementation	Message Code
Schematron	Message Code needs to be provided against corresponding rule..
XBRL	Message Code not relevant – place N/A against corresponding rule.
MIG	Message Code 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.