



An Australian Government Initiative
Standard Business Reporting



Standard Business Reporting

NSW OSR Periodic Return Payroll Tax Message Implementation Guide

Program name: *Standard Business Reporting*

Date: 20 June 2012

Production Release – suitable for use



This document and its attachments are **Unclassified**



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

VERSION CONTROL

Version	Release date	Description of changes
1.0	1/5/2009	Initial release containing generic and NSW OSR information
1.1	1/6/2009	Generic OSR Payroll Tax sections moved into separate document, formatting changes, addition of version control block, updated Figure 1, updated contact details
2	21/08/2009	Updates resulting from reviews from software developer community. Removal of redundant information, improve context specification and message content table representation.
3	25/09/2009	Updated Context Specification (section 3), rules associated with period date moved to context section within each message specification. Added Section 4.1 – List Historic Returns.
4	4/3/2009	Updated Error Codes.
5	26/05/2010	Updated 3.2.1 Employer Group Status Rules Moved List Historic Returns to NSW OSR Common MIG Added section 3.3 to bring into line with the NSW OSR Annual Return MIG.
6	30/06/2011	3.4 Payroll Tax Overview. Threshold equals \$678,000 annually for 2011/2012.
7	20/06/2012	Updated for 2012/13 Financial Year
7.1	20/06/2012	Section 2.2 Monetary Amount has been updated with error message Section 3.1 Prerequisites removed the extra '1' from the year 2010. Section 3.4 Payroll Tax Overview now refers to the NSW OSR website for future year thresholds Tables in Section 5.1.1.1, 5.1.2.1, 5.2.1.1, and 5.2.1.2 Discoverable Taxonomy Set References have been filled in. Table in Section 5.2.1.2 Standard Business Document Header has replaced "ptmcnsw.0001.calculate.request" with "ptmcnsw.0001.lodge.request".

ENDORSEMENT

APPROVAL

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Terminology

For definition of the terminology and acronyms used within this document please refer to the glossary on the SBR website – Click here <http://www.sbr.gov.au/software-developers/developer-tools/glossary> 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 and state agencies in the implementation of the SBR payroll tax reporting service for the state of New South Wales. 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 NSW payroll tax implementation. It comprises:

- The NSW 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.	State and Territory Payroll Tax Message Implementation Guide Overview document can be downloaded at http://www.sbr.gov.au/software-developers/developer-tools/nsw-osr	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 at http://www.sbr.gov.au/software-developers/developer-tools/web-services	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 at http://www.sbr.gov.au/software-developers/developer-tools/re-usable-components	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 at http://www.sbr.gov.au/software-developers/enabling-sbr-in-my-application/productivity-tools	Reference information for software developers using the SBR software developer kit

1.4 CHANGE MANAGEMENT

If a material change is required to the NSW OSR Periodic 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

NSW OSR will accept Payroll Tax lodgements by Intermediaries, i.e., where another Party submits on behalf of the Reporting Party, from July 2010 through the SBR channel.

To achieve this, NSW is implementing an interim solution for Intermediary lodgements.

As part of this interim solution, NSW will accept Intermediary lodgements using the SBR authentication process of the Intermediary, and not require additional authorisation, i.e., the Intermediary must be an authenticated SBR user.

This means that for NSW, Intermediaries do not need to go through a separate process to register with NSW as Intermediaries.

In accepting lodgements made by Intermediaries:

- NSW places the onus on Intermediaries to obtain the appropriate consent from clients (that the Intermediary is authorised to act on behalf of the client with the full knowledge and consent of the client), and
- NSW interprets lodgements made by Intermediaries to be made with the full knowledge and consent of the client.

This arrangement means that while an Intermediary does not need to be a registered Payroll Tax client with NSW OSR, a client on whose behalf the Intermediary is lodging (Reporting Party) must be a registered Payroll Tax client with NSW OSR.

2.2 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 `<sbr:NSW.OSR.FAULT.INVALIDXML>` will be returned.

2.3 SBDH VARIATIONS

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

2.3.1 Business Documents

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

2.3.2 Attachments

No attachments will be accepted or provided for NSW OSR interactions. Any messages containing attachments will be rejected.

2.3.3 Document Identifiers

The following document Identifiers are used by NSW SRO:

Business Document Government Generated Identifier Text – is populated in the Standard Business Document Header on each response message to provide a unique identifier for that message. This is not a lodgement receipt number.

Lodgement Receipt Identifier – is provided in the Standard Business Document Header on the Lodge Response message if a return has been successful processed.

2.3.4 Lodgement date and time interpretation

The SBDH contains a lodgement receipt date and time. This is contained in the element Lodgement.Receipt.Datetime, is in xs:dateTime format and must be provided in UTC time (not local). For Lodgement interactions, the time assigned to the lodgement receipt will be the time the lodgement is received (in UTC format). It should also be noted that conversion of Lodgement.Receipt.Datetime to local time must occur before displaying the date. Failure to perform this conversion could lead to an incorrect date being displayed to the user.

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

An example of this type of message follows:

Message Event Item	Value
Message.Event.Item.Error.Code	
Message.Event.Item.Severity.Code	
Message.Event.Item.Short.Description	
Message.Event.Item.Detailed.Description	

2.4.3 Messages not Described at all

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

2.5 RULE EXPRESSION

2.5.1 Tuples and Context

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

3 BUSINESS OVERVIEW

The below diagram illustrates all possible interactions between the client and NSW Office of State Revenue (OSR)

The top half shows all interactions currently available to the Client via the NSW OSR portal (www.osr.nsw.gov.au).

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

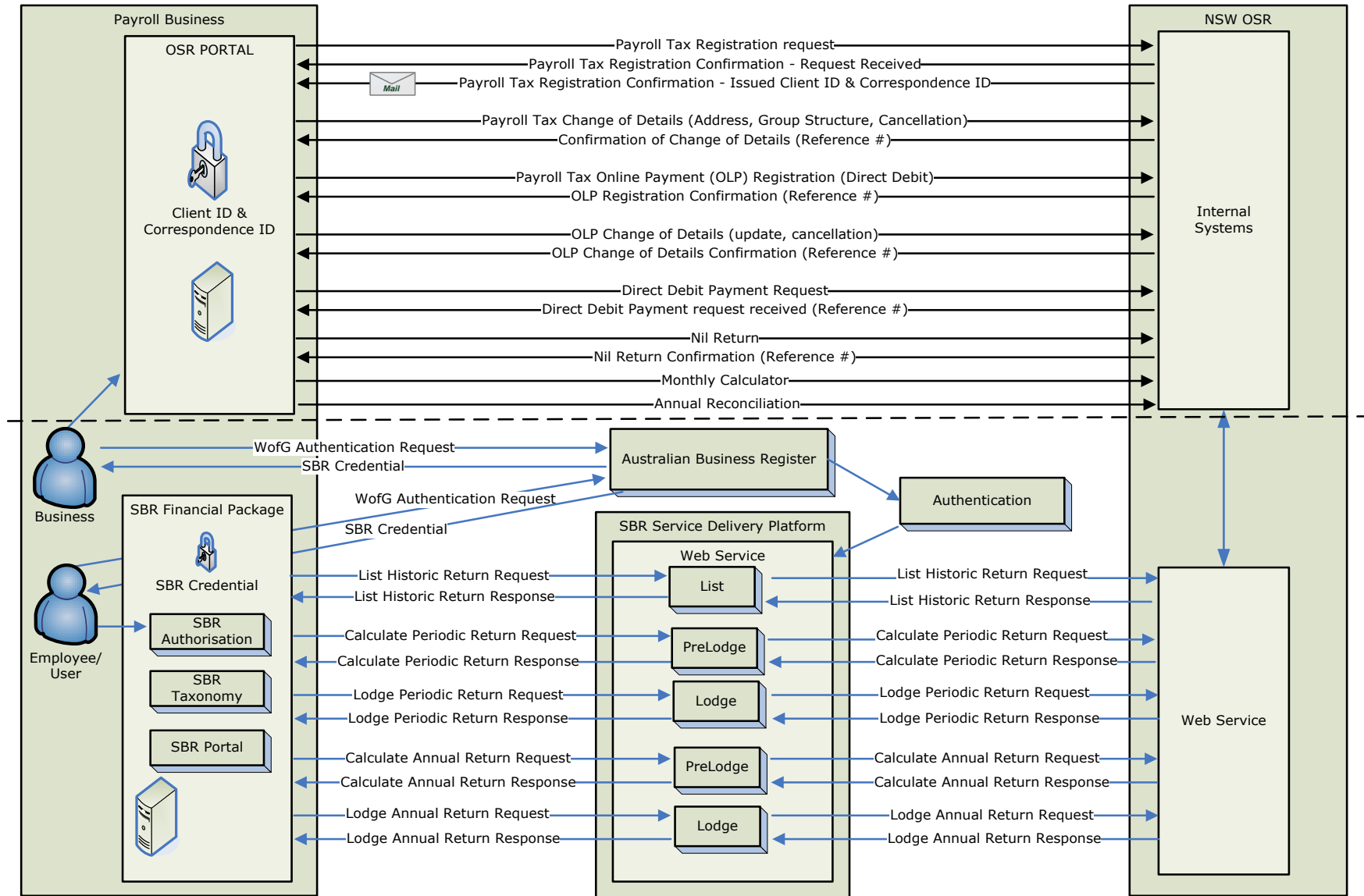


Figure 1 - NSW OSR Business Interaction Summary

3.1 PREREQUISITES

- To be able to successfully interact with NSW Office of State Revenue a client must first have registered with NSW OSR and provided a valid ABN. This registration can be done by completing the registration form available through the portal (www.osr.nsw.gov.au).
- Once registered the client will receive a unique client reference identifier which they can use to log into and interact with NSW OSR PRT Online Application accessed via the portal.
- A client must obtain an SBR credential before using SBR. They will also be able to use this credential to access the NSW OSR PRT Online Application via the portal from the 2010 return year.
- To use the direct debit payment facilities the client must be registered for Online Payments with NSW OSR, this can be done via the OSR NSW PRT Online Application.
- If an ABN is associated to more than one OSR NSW Client registration we are currently unable to process the return via SBR.

3.2 BUSINESS APPLICABILITY PERIOD

NSW OSR requires the latest reporting taxonomy to be used regardless of the period that the data relates to. NSW OSR does not currently accept returns outside of the current reporting financial year.

3.3 REPORT VERSION

The current report version in SBR Reporting Taxonomy is **ptmcnsw.0001.02.01**.

3.4 PAYROLL TAX OVERVIEW

The *Payroll Tax Act 2007* (“the Act”) requires that an employer (or a member of a group of employers) who pays wages, which are liable for payroll tax in New South Wales, must register for payroll tax as a reporting party with NSW OSR when the Australian wages bill of the employer or group exceeds the wages maximum deduction entitlement (currently \$678,000 annually for 2011/2012; and 2012/13 and future years, the threshold is available at <http://www.osr.nsw.gov.au/taxes/payroll/general/rates/>)

For a definition of taxable wages refer to the NSW Office of State Revenue website www.osr.nsw.gov.au.

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

Payroll tax periodic return and/or payment must be submitted by all registered reporting parties to NSW OSR by 7th day following the end of the reporting month. Failure to pay by this date may result in interest and penalties being applied to the assessment in accordance with the *Taxation Administration Act 1996*.

The periodic return requires the following information to be lodged:

- group status details for the full period, including the group member details (refer to 3.4.2);
- wage components (refer to 3.4.1);

The periodic return may result in tax being payable, or a nil tax payable.

3.4.1 Wage Components

The total NSW taxable wages of the client are required to be split into individual wage components. These wage components are:

- Salaries and wages;
- Allowances;
- Fringe Benefits;
- Contractor payments;
- Employer Superannuation payments;
- Termination payments
- Apprentice and Trainee wages
- Interstate wages

A reporting party reports their wage component details for the full period. Where the reporting party has a group status of Nominated Single Lodger, the wage components must be the sum of the entire group members wage components. This is because the nominated single lodger reports on behalf of the entire group.

3.4.2 Group Status Details

“The Act” contains grouping provisions that have the effect of deeming businesses to be related and including these businesses in a group. The Australian wages of these related businesses are then added

together, and only one member of the group is entitled to claim the maximum deduction entitlement from their wages.

Reporting parties may be grouped under a number of tests, which are based on the relationship of corporations, controlling interest of businesses or shared employees between the businesses. Each member of the group who employs in NSW must be registered with NSW OSR.

NSW OSR must be advised when entities begin and cease to be part of a group at the time of annual reconciliation through the lodgement process.

The Act allows the members of a group to designate a member (the designated group employer) to receive the maximum deduction. If there is no designation by the group, the Commissioner may designate any member to receive the deduction.

Each registered reporting party will then be allocated a group status code, which will indicate the information required to correctly calculate the deduction entitlement (if applicable) for that status period.

Currently in NSW there are six status codes that can apply to a reporting party's payroll tax registration which are a Non Grouped Employer (NGE), Government Agency (GA), Designated Group Employer (DGE), Grouped Employer (GE), Nominated Single Lodger (NSL) and Single Lodger Member (SLM).

A reporting party may change group status codes multiple times throughout the liable period. The date ranges for each group status period must cover the full liable period. Also, the group status periods must not overlap, nor can consecutive period have the same Group Status Code, except where the reporting party has a group status of DGE and is claiming the threshold for those periods.

The only changes in group structure that is currently permitted via SBR, is alternating between NGE, GE or DGE claiming the threshold and DGE not claiming the threshold. A change in group structure is classified as any change to the membership of a group. Therefore, only when an employer joins or leaves a group during the employing period is there a change. This can occur as a result of a change in control of another business eg due to the acquisition or sale of voting shares or the appointment of an administrator or liquidator, or as there are no longer common employees.

Clients with a group status of NSL do not have to indicate a change in group structure if the change is due to other group members joining or leaving the group. A change is only relevant when the reporting party becomes or ceases to be the groups Nominated Single Lodger.

3.4.2.1 Non Grouped Employer (NGE)

A Non Grouped Employer is a reporting party that is not a member of a group of businesses.

A reporting party with a status of NGE must provide the following in their periodic lodgement:

- the reporting party's total NSW wages (refer to section 3.4.1) and total interstate wages (if any) during the period;

3.4.2.2 Government Agency (GA)

A Government Agency is a reporting party that is deemed to be a government agency in accordance with the legislation.

A reporting party with a status of GA must provide the following in their periodic lodgement:

- the reporting party's total NSW wages (refer to section 3.4.1) during the period;
- A GA is not entitled to claim the threshold.

3.4.2.3 Designated Group Employer (DGE)

A designated group employer of a group of businesses is the only group member entitled to claim the payroll tax threshold entitlement. This is provided the DGE's wages are greater than the group's threshold entitlement.

A reporting party with a status of DGE must provide the following in their periodic lodgement:

- the reporting party's total NSW wages and total interstate wages during the period;
- an indication if the DGE wants to claim the threshold entitlement;
- If claiming the threshold entitlement - the NSW and interstate wages of all group members that employed through out Australia during the period.
- If a designated group employer does not provide group member details they will not be able to claim the threshold entitlement.

3.4.2.4 Grouped Employer (GE)

Member of a group of companies who is not the designated group employer and is not entitled to claim the payroll tax threshold entitlement.

A reporting party with a status of GE must provide the following in their periodic lodgement:

- the reporting party's total NSW wages and total interstate wages during the period;

3.4.2.5 Nominated Single Lodger (NSL)

The Nominated Single lodger is the nominated member of a group of businesses who lodges and pays on behalf of all group members. The other group members have transferred their payroll tax obligations to the nominated single lodger and are therefore not required to lodge an annual reconciliation. A group of companies must apply to NSW OSR to become an approved NSL group and inform NSW OSR of any changes to this group.

A reporting party with a status of NSL must provide the following group details in their periodic lodgement:

- The total NSW and interstate wages (refer to section 3.4.1) paid by all group members during the period;

3.4.2.6 Single Lodger Member (SLM)

A single lodger member is a member of a group of businesses with a nominated single lodger. Single lodger members have transferred their payroll tax obligations to the nominated single lodger of the group and are not required to lodge a payroll tax periodic return, as the group's nominated single lodger (NSL) does this on their behalf. If a SLM joined or left the group during the period they are not currently able to lodge via SBR and should contact NSW Office of State Revenue.

4 CONTEXT SPECIFICATION

The following sections define the context specification that will be used within this MIG for the Periodic Return. The context specifications have been labelled ReportingParty, and GroupStatus which will be used within the message specification to indicate which context the individual data element is to be reported under.

4.1 CONTEXT SPECIFICATION – REPORTINGPARTY

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

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

XBRL Context Concept	Instance Data	Requirement	Instructions/Rules	Rule Imp	SBR Msg code
			"h01.02.01:NSW"		
Period Date - Start Date		Mandatory	1. Period must always represent current financial year July - May. 2. Period must be a full calendar month.	1. MIG 2. MIG	1. NSW.OSR.PRTMC.000004 2. NSW.OSR.PRTMC.000004
Period Date - End Date		Mandatory	3. June is not a valid return month	3. MIG	3. NSW.OSR.PRTMC.000005

4.2 CONTEXT SPECIFICATION – GROUPSTATUS

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

XBRL Context Concept	Instance Data	Requirement	Instructions/Rules	Rule Imp	SBR Msg code
Context Identifier		Mandatory	This is a unique identifier used to link the data element to a defined XBRL context. SBR is recommending a four character id starting with "C" and a three digit sequential number for each context e.g. C001 1. Must be a valid value	1. XBRL	1. NA
Entity Identifier		Mandatory	This field must be set to the ABN that the business document instance relates to. 1. Must be a valid ABN 2. ABN must be registered with receiving agency	1. MIG 2. MIG	1. NSW.OSR.FAULT.INVALIDSECURITYTOKEN 2. NSW.OSR.FAULT.INVALIDSECURITYTOKEN

XBRL Context Concept	Instance Data	Requirement	Instructions/Rules	Rule Imp	SBR Msg code
Entity Identifier Scheme		Mandatory	1. This field must be set to http://www.abr.gov.au/abn	1. XBRL	1. NA
Entity Segment		Mandatory	1. Explicit member dimension ReportPartyType set to "RprtPyType.02.03:ReportingParty"	1. XBRL	1. NA
		Mandatory	1. Explicit member dimension AustralianStatesTerritoriesAndOffShoreAreas set to "h01.02.00:NSW"	1. XBRL	1. NA
		Mandatory	1. Explicit member dimension = EmployerGroupStatus set to one of the following values: "EmpGrpSts.02.04:NGE" or "EmpGrpSts.02.04:GA" or "EmpGrpSts.02.04:DGE" or "EmpGrpSts.02.04:GE" or "EmpGrpSts.02.04:NSL" or "EmpGrpSts.02.04:SLM" See Section 0 for the rules on how to determine the status value.	1. XBRL	1. NA
Period Date - Start Date		Mandatory	<ol style="list-style-type: none"> Always represents current financial year July - May. Must be a full calendar month 	1. MIG	1. NSW.OSR.PRTMC.000004
Period Date - End Date				<ol style="list-style-type: none"> June is not a valid return month 	2. MIG 3. MIG

4.2.1 Employer group status rules

The following matrix defines the rules that dictate what value the EmployerGroupStatusDimension must contain.

Data Element		Values						
IF	Organisation Details.State Government Agency.Indicator =	false	true	false	false	false	false	false
	Employer Conditions.Group Member.Status.Indicator =	false	true	true	true	true	true	true
	Employer Conditions.Group Member.With Nominated Single Lodger.Indicator =	false	false	false	false	false	true	true
	Employer Conditions.Designated Group Single Lodger.Indicator =	false	false	false	false	false	true	false
	Employer Conditions.Designated Group Member.Indicator =	false	false	true	true	false	true	true
	Payroll Tax.Deduction.Threshold Claimed.Indicator =	true	false	true	false	false	true false	or true
	Remuneration.Wages And Salaries.Taxable State Other Group Members Total.Amount =	zero	zero	> = zero	zero	zero	zero	zero
	Remuneration.Wages And Salaries.Taxable Interstate Other Group Members Total.Amount =	zero	zero	> = zero	zero	zero	zero	zero
		↓	↓	↓	↓	↓	↓	↓
THEN	EmployerGroupStatusDimension =	NGE	GA	DGE	DGE	GE	NSL	SLM

5 PERIODIC RETURN

The NSW Office of State Revenue (OSR) Periodic Return allows an OSR NSW registered client to lodge their monthly reporting obligations for the lodgement/payment of a payroll tax liability for the required return month.

The OSR Business Client's legal obligation for the OSR NSW Monthly Calculator is deemed to have been met on receipt of a payment for the return month. The payment for the corresponding return period must be received within 7 days after the conclusion of the return month.

This following diagram describes the sequence / workflow of periodic return interactions provided via the SBR channel

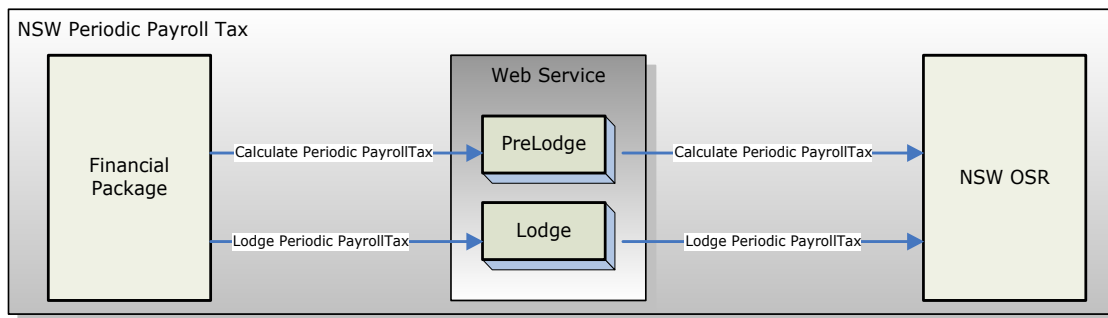


Figure 2 - Periodic Workflow for NSW Office of State Revenue

The workflow defined above represents the abstract process model for the periodic payroll tax 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 execute the service more than one – “Yes” meaning that a service can be executed multiple times within the sequence.

	Service Name	Mandatory	Repeatability
1.	<p>Calculate Periodic PayrollTax</p> <p>This service allows a client to submit their periodic return prior to formally lodging, to calculate the tax liability and be validated accordingly. This service corresponds to the Monthly Calculator currently available on the NSW OSR web portal.</p>	Yes	Yes
2.	<p>Lodge Periodic PayrollTax</p> <p>This service enables clients to lodge their Payroll Tax periodic return. If a client wishes to re-lodge a previously lodged periodic return, they may do so via this service.</p>	Yes	Yes

5.1 CALCULATE PERIODIC PAYROLL TAX SUMMARY

Interaction Name	Periodic Calculate
Description	The purpose of this transaction is to provide businesses that already have the data required to complete the periodic return to query NSW OSR for the tax liability amount i.e. for NSW OSR to determine the businesses liability and amount payable based on the information provided.
Stakeholders	Business, State Revenue Offices
Pre-conditions	Business has populated the periodic return with all required information needed to complete the return
Post-conditions	Business is provided with the OSR calculated payroll tax obligation. This service can be called multiple times. For reasons related to client confidentiality and to be consistent with the web portal application, the Calculate transaction is purely transient, i.e., OSR NSW retains no financial data on either the values submitted to OSR, or the values returned to the client, for this transaction.
Initiating party	Business
Channel	SBR
Core Service Map	PreLodge

5.1.1 Calculate Periodic Return Request Message

5.1.1.1 Discoverable Taxonomy Set References

Schema	<i>ptmcnsw.0001.calculate.request.02.00.report.xsd</i>
Linkbases	<i>ptmcnsw.0001.calculate.request.02.00.presLink.xml</i>
	<i>ptmcnsw.0001.calculate.request.02.00.labLinkInfoCls.xml</i>
	<i>ptmcnsw.0001.calculate.request.02.00.defLink.xml</i>
	<i>ptmcnsw.0001.calculate.request.02.00.refLink.xml</i>
Example Instance	<i>ptmcnsw.0001.calculate.request.02.00.sample.instance.xml</i>

5.1.1.2 Standard Business Document Header - Content

The Web Services Implementation Guide (WIG) specifies the content of the Standard Business Document Header (SBDH). The following table provides additional information in relation to specific SBDH data element to what is specified within the WIG.

Attribute Name	Optionality	Rules / Values	Rules Imp	SBR Msg Code
sbdm:Message.Type.Text	Mandatory	Value must be "ptmcnsw.0001.calculate.request"	1. MIG	1. NSW.OSR.FAULT.UNKNOWNSERVICE or NSW.OSR.FAULT.INVALIDXML

5.1.1.3 Standard Business Document Body - Content

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

5.1.1.3.1 Calculate Periodic 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		ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	1. Context must only be used once within the instance document	1. MIG	1. NSW.OSR.PRTMC.000072
GroupStatus		ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas, EmployerGroupStatus	1. Context must only be used once within the instance document	1. MIG	1. NSW.OSR.PRTMC.000072

5.1.1.3.2 Calculate Periodic Return Request Message Content Table

The following table contains the facts required with the request Calculate instance document. To ensure that the following table is interpreted correctly please Refer to Appendix A for a detailed description of each column.

Context - ReportingParty				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Message Code
1.	OrganisationDetails.StateGovernmentAgency.Indicator	1. Mandatory, a true or false value must be selected	1. MIG	1. NSW.OSR.PRTMC.000008
2.	EmployerConditions.GroupMember.Status.Indicator	1. Mandatory, a true or false value must be selected	1. MIG	1. NSW.OSR.PRTMC.000010
3.	EmployerConditions.GroupMember.WithNominatedSingleLodger.Indicator	1. Mandatory, a true or false value must be selected	1. MIG	1. NSW.OSR.PRTMC.000011
4.	EmployerConditions.DesignatedGroupSingleLodger.Indicator	1. Mandatory, a true or false value must be selected	1. MIG	1. NSW.OSR.PRTMC.000012
5.	EmployerConditions.DesignatedGroupMember.Indicator	1. Mandatory, a true or false value must be selected	1. MIG	1. NSW.OSR.PRTMC.000014
6.	PayrollTax.Deduction.ThresholdClaimed.Indicator	1. Mandatory, a true or false value must be selected	1. MIG	1. NSW.OSR.PRTMC.000017

Context - GroupStatus

Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Message Code
1.	OrganisationNameDetails(TupleOne)			
1.1.	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory, Set to "MN"	1. MIG	1. N/A
1.2.	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory 2. This is the organisation name as registered with NSW OSR	1. MIG 2. Agency	1. NSW.OSR.PRTMC.000007 2. NSW.OSR.PRTMC.000007
2.	Remuneration.WagesandSalaries.Payments.Amount	1. Mandatory 2. Value must be greater than or equal to zero	1. MIG 2. MIG	1. NSW.OSR.PRTMC.000018 2. NSW.OSR.PRTMC.000018
3.	FringeBenefitsTax.Type2GrossedUp.Amount	1. Mandatory 2. Value must be greater than or equal to zero	1. MIG 2. MIG	1. NSW.OSR.PRTMC.000019 2. NSW.OSR.PRTMC.000019
4.	Remuneration.EmploymentAllowances.Amount	1. Mandatory 2. Value must be greater than or equal to zero	1. MIG 2. MIG	1. NSW.OSR.PRTMC.000020 2. NSW.OSR.PRTMC.000020
5.	SuperannuationContribution.EmployerContributions.Amount	1. Mandatory 2. Value must be greater than or equal to zero	1. MIG 2. MIG	1. NSW.OSR.PRTMC.000021 2. NSW.OSR.PRTMC.000021

Context - GroupStatus				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Message Code
6.	Remuneration.WagesAndSalaries.ContractorsAndConsultantsPayments.Amount	1. Mandatory 2. Value must be greater than or equal to zero	1. MIG 2. MIG	1. NSW.OSR.PRTMC.000022 2. NSW.OSR.PRTMC.000022
7.	Remuneration.EmploymentTermination.Payments.Amount	1. Mandatory 2. Value must be greater than or equal to zero	1. MIG 2. MIG	1. NSW.OSR.PRTMC.000023 2. NSW.OSR.PRTMC.000023
8.	Remuneration.WagesAndSalaries.ApprenticesAndTrainees.Amount	1. Mandatory 2. Value must be greater than or equal to zero	1. MIG 2. MIG	1. NSW.OSR.PRTMC.000024 2. NSW.OSR.PRTMC.000024
9.	Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value to be rounded to the nearest Whole Dollar	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTMC.000025 2. NSW.OSR.PRTMC.000025 3. NSW.OSR.PRTMC.000025
10.	Remuneration.WagesAndSalaries.TaxableStateOtherGroupMembersTotal.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value to be rounded to the	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTMC.000027 2. NSW.OSR.PRTMC.000027 3.

Context - GroupStatus				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Message Code
		nearest Whole Dollar		NSW.OSR.PRTMC.000027
11.	Remuneration.WagesAndSalaries.TaxableInterstateOtherGroupMembersTotal.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value to be rounded to the nearest Whole Dollar	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTMC.000029 2. NSW.OSR.PRTMC.000029 3. NSW.OSR.PRTMC.000029
12.	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value to be rounded to the nearest Whole Dollar 4. Derived value	1. MIG 2. MIG 3. MIG 4. Calc Linkbase	1. NSW.OSR.PRTMC.000030 2. NSW.OSR.PRTMC.000030 3. NSW.OSR.PRTMC.000031 4. NSW.OSR.PRTMC.000031
13.	Remuneration.WagesAndSalaries.TaxableStateWithoutApprenticesAndTrainees.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value to be rounded to the nearest Whole Dollar 4. Derived value	1. MIG 2. MIG 3. MIG 4. Calc Linkbase	1. NSW.OSR.PRTMC.000033 2. NSW.OSR.PRTMC.000033 3. NSW.OSR.PRTMC.000032 4. NSW.OSR.PRTMC.000032

Context - GroupStatus				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Message Code
14.	Remuneration.WagesAndSalaries.TaxableStateAndInterstateTotal.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value to be rounded to the nearest Whole Dollar 4. Derived value	1. MIG 2. MIG 3. MIG 4. Calc Linkbase	1. NSW.OSR.PRTMC.000035 2. NSW.OSR.PRTMC.000035 3. NSW.OSR.PRTMC.000034 3. NSW.OSR.PRTMC.000034

5.1.2 Calculate Periodic Return Response Message

5.1.2.1 Discoverable Taxonomy Set References

Schema	<i>ptmcnsw.0001.calculate.response.02.00.report.xsd</i>
Linkbases	<i>ptmcnsw.0001.calculate.response.02.00.presLink.xml</i>
	<i>ptmcnsw.0001.calculate.response.02.00.labLinkInfoCls.xml</i>
	<i>ptmcnsw.0001.calculate.response.02.00.defLink.xml</i>
	<i>ptmcnsw.0001.calculate.response.02.00.refLink.xml</i>
Example Instance	<i>ptmcnsw.0001.calculate.response.02.00.sample.instance.xml</i>

5.1.2.2 Standard Business Document Header - Content

The Web Services Implementation Guide (WIG) specifies the content of the Standard Business Document Header (SBDH). The following table provides additional information in relation to specific SBDH data element to what is specified within the WIG.

Attribute Name	Rules / Values
Message Type Text	Value must be "ptmcnsw.0001.calculate.response"
Business Document Government Generated Identifier Text	Agency unique identifier populated for each request.

5.1.2.3 Standard Business Document Body - Content

5.1.2.3.1 Calculate Periodic Return Response XBRL Context

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

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

5.1.2.3.2 Calculate Periodic Return Response Message Content Table

The following table contains the facts that may be returned within the Response Calculate instance document. Note there are no rules relating to data elements within this message hence the presence of Not Applicable (NA) within the relevant columns. To ensure that the following table is interpreted correctly please Refer to Appendix A for a detailed description of each column.

Context – ReportingParty		
Seq No.	XBRL Fact	Instructions / Rules
1.	OrganisationDetails.StateGovernmentAgency.Indicator	1. As supplied on the request message
2.	EmployerConditions.GroupMember.Status.Indicator	1. As supplied on the request message
3.	EmployerConditions.GroupMember.WithNominatedSingleLodger.Indicator	1. As supplied on the request message

Context – ReportingParty		
Seq No.	XBRL Fact	Instructions / Rules
4.	EmployerConditions.DesignatedGroupSingleLodger.Indicator	1. As supplied on the request message
5.	EmployerConditions.DesignatedGroupMember.Indicator	1. As supplied on the request message
6.	PayrollTax.Deduction.ThresholdClaimed.Indicator	1. As supplied on the request message
7.	PayrollTax.Deduction.ThresholdEntitlementWithApprenticesAndTrainees.Amount	1. Mandatory, non editable
8.	PayrollTax.Deduction.ThresholdEntitlementWithoutApprenticesAndTrainees.Amount	1. Mandatory, non editable
9.	PayrollTax.TaxableCalculated.Amount	1. Mandatory, non editable
10.	PayrollTax.PayableTaxCalculated.Amount	1. Mandatory, non editable
11.	PayrollTax.LiabilityWithoutApprenticesandTrainees.Amount	1. Mandatory, non editable
12.	PayrollTax.AssessedLiabilityLessApprenticeandTraineeOffset.Amount	1. Mandatory, non editable
13.	PayrollTax.PayableTaxCalculatedLessApprenticesAndTrainees.Amount	1. Mandatory, non editable

Context - GroupStatus		
Seq No.	XBRL Fact	Instructions / Rules
1.	OrganisationNameDetails(Tupleone)	
1.1.	OrganisationNameDetails.OrganisationalNameType.Code	1. As supplied on the request message
1.2.	OrganisationNameDetails.OrganisationalName.Text	1. As supplied on the request message
2.	Remuneration.WagesandSalaries.Payments.Amount	1. As supplied on the request message
3.	FringeBenefitsTax.Type2GrossedUp.Amount	1. As supplied on the request message
4.	Remuneration.EmploymentAllowances.Amount	1. As supplied on the request message
5.	SuperannuationContribution.EmployerContributions.Amount	1. As supplied on the request message
6.	Remuneration.WagesandSalaries.ContractorsAndConsultantsPayments.Amount	1. As supplied on the request message
7.	Remuneration.EmploymentTermination.Payments.Amount	1. As supplied on the request message
8.	Remuneration.WagesAndSalaries.ApprenticesAndTrainees.Amount	1. As supplied on the request message
9.	Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount	1. As supplied on the request message
10.	Remuneration.WagesAndSalaries.TaxableStateOtherGroupMembersTotal.Amount	1. As supplied on the request message
11.	Remuneration.WagesAndSalaries.TaxableInterstateOtherGroupMembersTotal.Amount	1. As supplied on the request message
12.	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	1. As supplied on the request message

Context - GroupStatus		
Seq No.	XBRL Fact	Instructions / Rules
13.	Remuneration.WagesAndSalaries.TaxableStateWithoutApprenticesAndTrainees.Amount	1. As supplied on the request message
14.	Remuneration.WagesAndSalaries.TaxableStateAndInterstateTotal.Amount	1. As supplied on the request message

5.2 LODGE PERIODIC PAYROLL TAX SUMMARY

Interaction Name	Lodge Periodic Return
Description	The purpose of this transaction is for the business to formally lodge their periodic tax return and optionally authorise a payment for that amount with NSW OSR. This transaction is inline with the current NSW OSR Online Monthly Calculator.
Stakeholders	Business, State Revenue Offices
Pre-conditions	Business must be registered with NSW OSR and have calculated their tax liability using their financial package or invoke the pre-lodge service to do this.
Post-conditions	Business has formally advised the state revenue office of the self assessed obligation and the amount that will be paid. The OSR has a non-repudiable audit trail of the lodged commitment. This service can be called multiple times.
Initiating party	Business
Channel	SBR
Core Service Map	Lodge

5.2.1 Lodge Periodic Return Request Message

5.2.1.1 Discoverable Taxonomy Set References

Schema	<i>ptmcnsw.0001.lodge.request.02.00.report.xsd</i>
Linkbases	<i>ptmcnsw.0001.lodge.request.02.00.presLink.xml</i>
	<i>ptmcnsw.0001.lodge.request.02.00.labLinkInfoCls.xml</i>
	<i>ptmcnsw.0001.lodge.request.02.00.defLink.xml</i>
	<i>ptmcnsw.0001.lodge.request.02.00.refLink.xml</i>
Example Instance	<i>ptmcnsw.0001.lodge.request.02.00.sample.instance.xml</i>

5.2.1.2 Standard Business Document Header - Content

The Web Services Implementation Guide (WIG) specifies the content of the Standard Business Document Header (SBDH). The following table provides additional information in relation to specific SBDH data element to what is specified within the WIG.

Attribute Name	Rules / Values	Rules Imp	SBR Msg Code
sbdm:Message.Type.Text	Value must be "ptmcnsw.0001.lodge.request"	1. MIG	1. NSW.OSR.FAULT.UNKNOWNSERVICE or NSW.OSR.FAULT.INVALIDXML

5.2.1.3 Standard Business Document Body - Content

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

5.2.1.3.1 Lodge Periodic Return Request XBRL Context

The Lodge Request message requires the following Context specifications – see section 4 for details:

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp.	SBR Msg Code
ReportingParty		ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	1. Context must only be used once within the instance document	1. MIG	1. NSW.OSR.PRTMC.000072
GroupStatus		ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas, EmployerGroupStatus	1. Context must only be used once within the instance document	1. MIG	1. NSW.OSR.PRTMC.000072

5.2.1.3.2 Lodge Periodic Return Request Message Content Table

The following table contains the facts required within the declare lodge instance document. To ensure that the following table is interpreted correctly please Refer to Appendix A for a detailed description of each column.

Context – ReportingParty				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Message Code
1.	OrganisationDetails.StateGovernmentAgency.Indicator	1. Mandatory, a true or false value must be selected	1. MIG	1. NSW.OSR.PRTMC.000008
2.	EmployerConditions.GroupMember.Status.Indicator	1. Mandatory, a true or false value must be selected	1. MIG	1. NSW.OSR.PRTMC.000010
3.	EmployerConditions.GroupMember.WithNominatedSingleLodger.Indicator	1. Mandatory, a true or false value must be selected	1. MIG	1. NSW.OSR.PRTMC.000011
4.	EmployerConditions.DesignatedGroupSingleLodger.Indicator	1. Mandatory, a true or false value must be selected	1. MIG	1. NSW.OSR.PRTMC.000012
5.	EmployerConditions.DesignatedGroupMember.Indicator	1. Mandatory, a true or false value must be selected	1. MIG	1. NSW.OSR.PRTMC.000014
6.	PayrollTax.Deduction.ThresholdClaimed.Indicator	1. Mandatory, a true or false value must be selected	1. MIG	1. NSW.OSR.PRTMC.000017
7.	PayrollTax.Deduction.ThresholdEntitlementWithApprenticesAndTrainees.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Non-editable	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTMC.000037 2. NSW.OSR.PRTMC.000037 3. NSW.OSR.PRTMC.000037
8.	PayrollTax.Deduction.ThresholdEntitlementWithoutApprenticesAndTrainees.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Non-editable	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTMC.000041 2. NSW.OSR.PRTMC.000041 3. NSW.OSR.PRTMC.000041

9.	PayrollTax.TaxableCalculated.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Non-editable	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTMC.000045 2. NSW.OSR.PRTMC.000045 3. NSW.OSR.PRTMC.000045
10.	PayrollTax.PayableTaxCalculated.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Non-editable	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTMC.000048 2. NSW.OSR.PRTMC.000048 3. NSW.OSR.PRTMC.000048
11.	PayrollTax.LiabilityWithoutApprenticesandTrainees.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Non-editable	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTMC.000050 2. NSW.OSR.PRTMC.000050 3. NSW.OSR.PRTMC.000050
12.	PayrollTax.AssessedLiabilityLessApprenticeandTraineeOffset.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Non-editable	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTMC.000053 2. NSW.OSR.PRTMC.000053 3. NSW.OSR.PRTMC.000053
13.	PayrollTax.PayableTaxCalculatedLessApprenticesAndTrainees.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Non-editable	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTMC.000055 2. NSW.OSR.PRTMC.000055 3. NSW.OSR.PRTMC.000055
14.	PayrollTaxPayment(Tuplezerooone)	1. Only include PayrollTaxPayment Tuple if Preferences.Tax Payment Direct Debit Authorisation.Indicator = true	1. XBRL	1. NA
14.1.	Preferences.TaxPaymentDirectDebitAuthorisation.Indicator	1. Mandatory, a true or false value must be selected	1. MIG	1. NSW.OSR.PRTMC.000056
		2. IF Payroll Tax.Payable Tax Calculated Less Apprentices And Trainees.Amount = zero, SET	2. MIG	2. NSW.OSR.PRTMC.000057

Context – ReportingParty				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Message Code
		- Preferences.Tax Payment Direct Debit Authorisation.Indicator to false		
		3. A client needs to be registered for Online Payment (Direct Debit) with NSW OSR prior to authorising payment	3. Agency	3. NSW.OSR.PRTMC.000058
14.2.	PaymentRecord.ClientIntendedPayment.Date	1. Mandatory, if Preferences.Tax Payment Direct Debit Authorisation.Indicator = true	1. MIG	1. NSW.OSR.PRTMC.000060
		2. IF today's date is greater then the 7th day of month following the return period (return due date), THEN - Payment Record.Client Intended Payment.Date must equal today's date	2. MIG	2. NSW.OSR.PRTMC.000061
		3. Payment Record.Client Intended Payment.Date must be => today's date AND - Payment Record.Client Intended Payment.Date <= Return due date	3. MIG	3. NSW.OSR.PRTMC.000061

Context – GroupStatus				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Message Code
1.	OrganisationNameDetails(Tupleone)			

Context – GroupStatus				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Message Code
1.1.	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory, set to “MN”	1. MIG	1. N/A
1.2.	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory 2. This is the organisation name as registered with NSW OSR	1. MIG 2. Agency	1. NSW.OSR.PRTMC.000007 2. NSW.OSR.PRTMC.000007
2.	Remuneration.WagesandSalaries.Payments.Amount	1. Mandatory 2. Value must be greater than or equal to zero	1. MIG 2. MIG	1. NSW.OSR.PRTMC.000018 2. NSW.OSR.PRTMC.000018
3.	FringeBenefitsTax.Type2GrossedUp.Amount	1. Mandatory 2. Value must be greater than or equal to zero	1. MIG 2. MIG	1. NSW.OSR.PRTMC.000019 2. NSW.OSR.PRTMC.000019
4.	Remuneration.EmploymentAllowances.Amount	1. Mandatory 2. Value must be greater than or equal to zero	1. MIG 2. MIG	1. NSW.OSR.PRTMC.000020 2. NSW.OSR.PRTMC.000020
5.	SuperannuationContribution.EmployerContributions.Amount	1. Mandatory 2. Value must be greater than or equal to zero	1. MIG 2. MIG	1. NSW.OSR.PRTMC.000021 2. NSW.OSR.PRTMC.000021
6.	Remuneration.WagesAndSalaries.ContractorsAndConsultantsPayments.Amount	1. Mandatory 2. Value must be greater than or equal to zero	1. MIG 2. MIG	1. NSW.OSR.PRTMC.000022 2. NSW.OSR.PRTMC.000022
7.	Remuneration.EmploymentTermination.Payments.Amount	1. Mandatory 2. Value must be greater than or equal to zero	1. MIG 2. MIG	1. NSW.OSR.PRTMC.000023 2. NSW.OSR.PRTMC.000023
8.	Remuneration.WagesAndSalaries.ApprenticesAndTrainees.Amount	1. Mandatory	1. MIG	1. NSW.OSR.PRTMC.000024

Context – GroupStatus				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Message Code
		2. Value must be greater than or equal to zero	2. MIG	2. NSW.OSR.PRTMC.000024
9.	Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value to be rounded to the nearest Whole Dollar	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTMC.000025 2. NSW.OSR.PRTMC.000025 3. NSW.OSR.PRTMC.000025
10.	Remuneration.WagesAndSalaries.TaxableStateOtherGroupMembersTotal.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value to be rounded to the nearest Whole Dollar	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTMC.000027 2. NSW.OSR.PRTMC.000027 3. NSW.OSR.PRTMC.000027
11.	Remuneration.WagesAndSalaries.TaxableInterstateOtherGroupMembersTotal.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value to be rounded to the nearest Whole Dollar	1. MIG 2. MIG 3. MIG	1. NSW.OSR.PRTMC.000029 2. NSW.OSR.PRTMC.000029 3. NSW.OSR.PRTMC.000029
12.	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value to be rounded to the nearest Whole Dollar 4. Derived value	1. MIG 2. MIG 3. MIG 4. Calc Linkbase	1. NSW.OSR.PRTMC.000030 2. NSW.OSR.PRTMC.000030 3. NSW.OSR.PRTMC.000031 4. NSW.OSR.PRTMC.000031
13.	Remuneration.WagesAndSalaries.TaxableStateWithoutApprenticesAndTrainees.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value to be rounded to the nearest Whole Dollar 4. Derived value	1. MIG 2. MIG 3. MIG 4. Calc Linkbase	1. NSW.OSR.PRTMC.000033 2. NSW.OSR.PRTMC.000033 3. NSW.OSR.PRTMC.000032 4. NSW.OSR.PRTMC.000032
14.	Remuneration.WagesAndSalaries.TaxableStateAndInterstat	1. Mandatory	1. MIG	1. NSW.OSR.PRTMC.000035

Context – GroupStatus				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Message Code
	eTotal.Amount	2. Value must be greater than or equal to zero 3. Value to be rounded to the nearest Whole Dollar 4. Derived value	2. MIG 3. MIG 4. Calc Linkbase	2. NSW.OSR.PRTMC.000035 3. NSW.OSR.PRTMC.000034 3. NSW.OSR.PRTMC.000034

5.2.2 Lodge Periodic Return Response Message

5.2.2.1 Discoverable Taxonomy Set References

Schema	<i>ptmcnsw.0001.lodge.response.02.00.report.xsd</i>
Linkbases	<i>ptmcnsw.0001.lodge.response.02.00.presLink.xml</i>
	<i>ptmcnsw.0001.lodge.response.02.00.labLinkInfoCls.xml</i>
	<i>ptmcnsw.0001.lodge.response.02.00.defLink.xml</i>
	<i>ptmcnsw.0001.lodge.response.02.00.refLink.xml</i>
Example Instance	<i>ptmcnsw.0001.lodge.response.02.00.sample.instance.xml</i>

5.2.2.2 Standard Business Document Header - Content

The Web Services Implementation Guide (WIG) specifies the content of the Standard Business Document Header (SBDH). The following table provides additional information in relation to specific SBDH data element to what is specified within the WIG.

Attribute Name	Optionality	Rules / Values
Message Type Text	Mandatory	Value must be "ptmcnsw.0001.lodge.response"
Business Document Government Generated Identifier text	Mandatory	Agency unique identifier populated for each request.
Lodgement Receipt Identifier	Optional	Agency unique identifier populated on successful request.

5.2.2.3 Standard Business Document Body - Content

5.2.2.3.1 Lodge Periodic Return Response XBRL Context

The Lodge Response message requires the following Context specification – see section 4 for details:

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

5.2.2.3.2 Business Document Instance

The following table contains the facts returned within the response lodge instance document to ensure that the following table is interpreted correctly please Refer to Appendix A for a detailed description of each column.

Context – ReportingParty		
Seq No.	XBRL Fact	Instructions / Rules
1.	PayrollTaxPayment(Tuplezerotoone)	
1.1.	PaymentRecord.AgencyGeneratedReference.Number	NA

APPENDIX A – THE MESSAGE CONTENT TABLE EXPLAINED

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

The message content is defined in a table using the following columns:

1. **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	Context Spec
1.	Organisation Details.State Government Agency.Indicator	A
2.	PayrollTaxPaymentMechanism (Tuple one)	
2.1.	Payment Mechanism.Payment Reference Number.Identifier	A
2.2.	Payment Mechanism.Payment Method.Code	A
2.3.	Payment Mechanism.Customer Reference.Number	A
2.4.	DirectDebit (tuple zero to many)	
2.4.1.	Payment Mechanism.Direct Debit Name.Text	A
2.4.2.	Payment Mechanism.Direct Debit Account.Identifier	A
2.4.3.	Preferences.Tax Payment Direct Debit Authorisation.Indicator	A
3.	PayrollTaxPayment (tuple zero to one)	
3.1.	Payment Record.Client Intended Payment.Date	A
4.	Payroll Tax.Payable Tax Calculated.Amount	A
5.	Payroll Tax.Taxable Calculated.Amount	A

2. **XBRL Fact:** This is the name of the data element to be reported – this needs to be the fully qualified name of the data element as it would appear in the reporting taxonomy schemas. For example:

icls_pyid_0101:Identifiers.AustralianBusinessNumber.Identifier

3. **Context Type:** This is the name of the XBRL Context Specification which has been defined early in the MIG document – see section 3.
4. **Rules:** This column describes all the 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.
5. **Rule Implementation:** This column informs Software Developers how the rules specified in the Rules column will be provided. There can only be the following options:
 - XBRL – includes schemas and linkbases
 - 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. 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 they will get. 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 provided within the MIG and can only be tested when the message is submitted to the agency.
6. **SBR Message Code:** All messages returned via the SBR channel will contain a code to uniquely identify the condition that has occurred.

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

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

represented by the regular expression

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

Initially

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

Agency = Jurisdiction specific agency code

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

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

For States = OSR of Offices of State Revenue

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

For SBR = GEN or FAULT

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

Examples are shown below;

SBR.GEN.FAULT.TOOMANYINSTANCES

CMN.ATO.TFN.OK

QLD.OSR.PRL.000001

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

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

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

Additionally it will be possible for a message code to be returned in relation to a data element which does not correspond to rule documented within the MIG. These response codes will not have a sequential number allocated they will be identified with a simple bullet point.

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

SBR will provide agencies with a spreadsheet to collate their message and allocate the SBR message code. SBR will convert the spreadsheet to an XML file which will be supplied to Software Developer with the MIG.