



An Australian Government Initiative
Standard Business Reporting

SBR

Standard Business Reporting

ASIC Form 388 Message Implementation Guide

Program name: *Standard Business Reporting*

Date: 30/04/2015

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 +61 1300 488 231. International callers may use +61-2-6216 5577

VERSION CONTROL

Version	Release date	Description of changes
1.0	01/05/2009	Initial release
1.1	01/05/2009	Final May release
1.2	01/08/2009	For August release
1.3	25/09/2009	For September release Updated the DTS tables and the SBDH tables according with the new version, updated rule implementation for message content tables, added rules and validations to Lodge Request.
1.4	09/10/2009	For October release Update the Context Specifications to add new context type ATR and update SBDB Content tables for Prefill Response, Prelodge/Lodge Request to remove the Auditor tuple.
1.5	16/12/2009	For December release – updated with references to the Financial reports taxonomy (FINRPT) ; removed specification for List function
1.6	24/03/2011	For April release Section 2 renamed and added information on declarations; Changes to names of dimensions and hypercubes; Prefill request: - Change version and rule for element “Report.Type.Code” Prelodge, Lodge and Amend requests: - add new element “Auditor Report.Financial Statements ReviewerStatus.Indicator”; - replace element “Auditor Report.Financial Statements Audited.Indicator” with Auditor Report.Financial Statements Audited.Code”; - updates to rules, validations and error messages in the Message Content Table section 4.4.1.3.
1.7	30/06/2011	Update references for the IFRS AU Taxonomy; Add note in Message Content Table in section 5.2.2.3; Update tables in sections 5.2.1.2; 5.3.1.2; 5.4.1.2 and 5.5.1.2
1.8	30/04/2015	Update 'Attachments' section of MIG, and relevant parts of message specifications to include information about attach XBRL and iXBRL financial reports.

ENDORSEMENT

APPROVAL

Chief Solutions Architect
Solutions Integration
Standard Business
Reporting
Manager
Systems & Online
Services
ASIC

Copyright

© Commonwealth of Australia 2011

This work is copyright. Use of this Information and Material is subject to the terms and conditions in the "SBR Disclaimer and Conditions of Use" which is available at <http://www.sbr.gov.au>. You must ensure that you comply with those terms and conditions. In particular, those terms and conditions include disclaimers and limitations on the liability of the Commonwealth and an indemnity from you to the Commonwealth and its personnel, the SBR Agencies and their personnel.

You must include this copyright notice in all copies of this Information and Material which you create. If you modify, adapt or prepare derivative works of the Information and Material, the notice must still be included but you must add your own copyright statement to your modification, adaptation or derivative work which makes clear the nature of your modification, adaptation or derivative work and you must include an acknowledgement that the adaptation, modification or derivative work is based on Commonwealth owned Information and Material.

Table of contents

1	Introduction.....	6
1.1	Purpose.....	6
1.2	Audience and Scope	6
1.3	References.....	6
1.4	Change Management.....	7
2	General Instructions	8
2.1	Authorisation of Intermediaries.....	8
2.2	Monetary Amount.....	8
2.3	Declarations	9
2.4	SBDH Variations	9
2.4.1	Business Documents.....	9
2.4.2	Attachments	9
2.4.3	Document Identifiers	9
2.4.4	Lodgment Date and Time Interpretation	10
2.5	Response Messages.....	10
2.5.1	Messages Described in the MIG.....	10
2.5.2	Messages not Described in the MIG.....	10
2.5.3	Messages not Described at all.....	11
3	Business Overview	12
3.1	Overview	12
3.2	Prerequisites	13
3.3	Business interaction Model.....	13
3.4	Business Applicability Period.....	15
3.5	Report Version	15
4	XBRL Context Specifications	16
4.1	Context Specification – Reporting Party (RP).....	16
4.2	Context Specification – Reporting Party – Intermediary (INT).....	17
4.3	Context Specification - Reporting Party – Auditor (ATR)	18
4.4	Context Specification – Reporting Party – Instant Period (RPI)	19
5	ASIC Form 388 message specification	21
5.1	Service Summary.....	21
5.2	Prefill Report Specifications.....	23
5.2.1	Prefill Request - Message	23
5.2.1.1	Discoverable Taxonomy Set References.....	23
5.2.1.2	Standard Business Document Header.....	23
5.2.1.3	SBDB – Content	24
5.2.2	Prefill Response - Message.....	25
5.2.2.1	Discoverable Taxonomy Set References.....	25
5.2.2.2	Standard Business Document Header.....	25
5.2.2.3	SBDB – Content	25
5.3	Prelodge Report Specifications	29
5.3.1	Prelodge Request - Message	29
5.3.1.1	Discoverable Taxonomy Set References.....	29
5.3.1.2	Standard Business Document Header.....	29
5.3.1.3	SBDB – Content	30
5.3.2	Prelodge Response - Message	31
5.3.2.1	Discoverable Taxonomy Set References.....	31
5.3.2.2	Standard Business Document Header.....	31
5.3.2.3	SBDB – Content	31
5.4	Lodge Report Specifications.....	31
5.4.1	Lodge Request - Message	32
5.4.1.1	Discoverable Taxonomy Set References.....	32
5.4.1.2	Standard Business Document Header.....	32
5.4.1.3	SBDB – Content	33

5.4.2	Lodge Response – Message	45
5.4.2.1	Discoverable Taxonomy Set References	45
5.4.2.2	Standard Business Document Header	45
5.4.2.3	SBDB – Content	45
5.5	Amend Report Specifications	45
5.5.1	Amend Request - Message	46
5.5.1.1	Discoverable Taxonomy Set References	46
5.5.1.2	Standard Business Document Header	46
5.5.1.3	SBDB – Content	48
5.5.2	Amend Response – Message.....	54
5.5.2.1	Discoverable Taxonomy Set References	54
5.5.2.2	Standard Business Document Header	54
5.5.2.3	SBDB – Content	54
Appendix A – The Message Content Table Explained		55

List of Figures

Figure 1 - ASIC Business Interaction Model

Figure 2 - ASIC 388 Workflow

Figure 3 - Auditor Scenarios

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> 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 service for the ASIC Form 388 Copy of Financial Statements and Reports.

1.2 AUDIENCE AND SCOPE

This document is the entry point for SBR Form 388 implementers. It either directly contains or references all necessary information to support implementation.

Public, large proprietary, some small proprietary, foreign-controlled companies and registered schemes must lodge a copy of financial statements and reports annually accompanied by the form 388 to ASIC. The form itself is also used to notify appointment of an auditor to the company (but not to a scheme).

1.3 REFERENCES

Ref	Document Link	Document description
1	The SBR Web Service Implementation Guide document can be downloaded at https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/commoncomponents (requires login)	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
2	The SBR Taxonomy Architecture document can be downloaded at https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/commoncomponents (requires login)	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.
3	The Software Developer Kit documentation can be accessed at https://www.sbr.gov.au/content/myhome/softwaredevelopers/sdkguide (requires login)	Reference information for software developers using the SBR software developer kit
4	The ASIC Common Services Message Implementation Guide can be accessed at https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/asic/f388 (requires login)	Reference information that describes the implementation of the ASIC common services.
5	The 2011 IFRS AU Taxonomy Guide can be accessed at https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/asic (requires login)	Reference information that includes description of the structure of the IFRS AU Taxonomy that must be used for Financial Statements and Reports (FINRPT), guidance on preparing the XBRL instance documents and the message implementation rules.

1.4 CHANGE MANAGEMENT

If a material change is required to the Form 388 - Copy of Financial Statements and Reports - 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

SBR services available for form F388 can be used by the business users and Intermediaries (i.e. Registered Agent and Registered Auditors).

There is a trust relationship between ASIC and SBR. If a message reaches ASIC, we will assume that SBR authentication has been successful. ASIC will only perform the business level authorisation step based on the provision of the ABN in the SAML Token and one other ASIC identifier (ACN/ARSN or Registered Agent Number/Auditor Number) contained in the XBRL Context.

The Managed Investment Schemes must use the ABN and the SBR credential of their Responsible Entity.

Lodging Party Type	Rules and Validations	Error Codes
Business associates and business users	<ol style="list-style-type: none"> 1. The ABN and the ACN/ARSB/ARBN must belong to same entity, as per records in ASIC system. If the entity is a Managed Investment Scheme identified by an ARSN, the ABN must belong to the Responsible Entity for the scheme, as per ASIC records 2. The entity must exist in ASIC register 3. The ACN must be valid 4. The ARSN must be valid 	<ol style="list-style-type: none"> 1) CMN.ASIC.GEN.0000048 2) CMN.ASIC.GEN.0000048 3) CMN.ASIC.GEN.0000003 4) CMN.ASIC.GEN.0000004
Registered Agent or Registered Auditor	<ol style="list-style-type: none"> 1. The ABN and the Registered Agent Number or Auditor Number must belong to same entity, as per records in ASIC system 2. The registered agent is appointed to lodge on behalf of the business (reporting party). If the reporting party is a Managed Investment Scheme, the agent must be appointed to their Responsible entity. 3. The registered auditors are authorised to lodge on behalf of any business and must have a valid Registered Auditor number 4. Agent must be registered and provide a valid number 	<ol style="list-style-type: none"> 1) CMN.ASIC.GEN.0000048 2) CMN.ASIC.GEN.0000048 3) CMN.ASIC.GEN.0000018 4) CMN.ASIC.GEN.0000019

The validations and the implementation of the above business rules are described in the section **Error! Reference source not found.**

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.

2.3 DECLARATIONS

The form F388 requires three declarations from the reporting party indicating that:

- The information contained in the form is true and correct
- The form is submitted under the terms and conditions of ASIC Electronic Lodgement Protocol
- The reports provided are true copies of the original reports required to be lodged under section 319 of the Corporation Act 2001

The declarations are required to accompany each lodgment and the lodger must have displayed to them:

- ✓ specific statements describing what they are about to declare. The text is supplied in the Lodge service specification, section **Error! Reference source not found.** under the instructions/rules for the Declaration tuple
- ✓ an acknowledgement that the declaration is being made by signing the statements in a particular way.

The sender signs by actively confirming what constitute their "signature" using a "tick box", "radio button", a "submit button" or any similar method.

2.4 SBDH VARIATIONS

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

2.4.1 Business Documents

A maximum of two business documents in the SBDB per message will be accepted for form F388 messages. The rules regarding the business documents will be described in each message specification.

2.4.2 Attachments

Some interaction can or must be accompanied by PDF, XML or XHTML attachments. The rules will be covered in each message specification.

2.4.3 Document Identifiers

The *sbdm:BusinessDocument.GovernmentGeneratedIdentifier.Text* field will be populated by ASIC in the Lodge response message to provide the business software a unique identification for a lodgment received by ASIC. The field must be used for querying on a lodgment status.

The value for the *sbdm:BusinessDocument.BusinessGeneratedIdentifier.Text* field in the SBDH must be unique for each message.

ASIC will use the value for the *sbdm:BusinessDocument.BusinessGeneratedIdentifier.Text* field to identify the duplicate transactions for the message type Lodge request. There could be occasion when business software may not receive the Lodge Response message due to a number of failure modes (e.g. loss of internet connectivity) for which the logical action by business software should be to resubmit the request. The resubmitted request must use the same value for the *sbdm:BusinessDocument.BusinessGeneratedIdentifier.Text* as the initial failed request. One of the two following scenarios may occur:

- If the initial report lodged with the same business generated identifier and for the same reporting party and same period is fully processed then error CMN.ASIC.GEN.0000065 is returned.
- If the initial report was not processed by ASIC system then the interaction will follow the Lodge interaction pattern and the business software will receive a Lodge response message.

2.4.4 Lodgment Date and Time Interpretation

The SBDH contains a lodgment receipt date and time. This is contained in the element *Lodgement.Receipt.Datetime*, is in *xs:dateTime* format and will be provided in UTC time (not local).

For the List Lodgment Status interaction ASIC will provide a date and time for when the form was lodged and fully processed by ASIC system.

As the *xs:dateTime* format requires a time, a default 00:00:00 time will be assigned to the lodgment receipt. It should also be noted that conversion of *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.

For the other interactions (Prefill, Prelodge and Lodge) this element will not be provided.

2.5 RESPONSE MESSAGES

2.5.1 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. A description of response message coding can be found in Appendix A of this document.

2.5.2 Messages not Described in the MIG

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

Examples of these messages follow:

Message Event Item	Value
Message.Event.Item.Error.Code	CMN.ASIC.GEN.0000018
Message.Event.Item.Severity.Code	Error

Message.Event.Item.Short.Description	Invalid registered auditor number
Message.Event.Item.Detailed.Description	Auditor number {auditornumber} does not match auditor number issued by ASIC

2.5.3 Messages not Described at all

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

3 BUSINESS OVERVIEW

3.1 OVERVIEW

This section includes a brief summary of the business context for lodgment of SBR Form 388. The Corporations Act 2001 specifies that the Form 388 must be lodged once every year for

1. All disclosing entities
2. All public companies
3. All large proprietary companies
4. All registered schemes
5. Small proprietary companies directed by ASIC to lodge
6. Small proprietary companies controlled by a foreign company; and

Section 319 of the Corporations Act 2001 advises the lodgment period of the above reports with ASIC, and regulation 1.0.08 of the Corporations Regulations 2001 (the regulations) requires documents lodged under s319 to be accompanied by the Form 388. In general the form is lodged 3-4 months after the end of financial year, therefore a major peak lodgment time will be expected in October-November each year as well as a mini peaks in March, January and June.

Form 388 can also be used for Amendments of financial statements or director's reports.

The Form 388 lodgment consists of the following elements:

I. The pro-forma 388

II. Statements and reports:

Financial statements for the year (as per s295(2) and accounting standards)

Income statement for the year

Balance sheet as at the end of the year

Statement of cash flows for the year

Statement of changes in equity or statement of recognised income and expense for the year

Auditor or reviewers report

Directors' declaration

Directors' report which must include the auditor's independence declaration

Notes to the accounts

Concise report (if any)

The client's legal obligation is met upon receipt of a complete Form 388 and required financial statements and reports.

On submission of the Form 388, ASIC will validate the document against the legislative requirements and internal policy and procedure. The document will only be processed by ASIC once all required documentation is received.

Reference: More information on the Form 388 form can be viewed on ASIC's website and the form can be viewed directly:

[http://www.asic.gov.au/asic/pdflib.nsf/LookupByFileName/388.pdf/\\$file/388.pdf](http://www.asic.gov.au/asic/pdflib.nsf/LookupByFileName/388.pdf/$file/388.pdf)

The SBR implementation of the above legislation will comprise:

1. The pro-forma 388 (referred to as the form 388 or 388 coversheet)
2. PDF attachments of the financials (current PDF submissions are a combination of items listed under point II above)
3. Financial reports and statements in XBRL format
4. Financial reports and statements in iXBRL format

The Financial Reports taxonomy (FINRPT) covers all items listed above in point II-Statements and reports.

Details regarding the structure and the implementation of the FINRPT can be found in the Message Implementation Guide for Financial Reports.

3.2 PREREQUISITES

Before using SBR channel for transacting with ASIC, the following conditions must be met:

- The Business or the Intermediary must obtain an SBR credential
- The Business or the Intermediary must have an SBR enabled financial package
- The financial package must have the financial terms in their accounts mapped to the elements of Financial Statements defined by the SBR Taxonomy or alternatively be able to support the upload of XBRL Financial Reports that may have been generated by a 3rd party product
- The Intermediary must possess a current registration with ASIC as either a Registered Agent or Registered Auditor and their ABN must be recorded within ASIC systems
- A Registered Agent must be appointed to act on behalf of the business they are lodging documents for

3.3 BUSINESS INTERACTION MODEL

This section provides a high-level context for SBR interaction associated with Form 388 'Copy of Financial statement and reports'.

A transaction is represented by a request message followed by the response message. The messages from the business will pass through the SBR Core Services to ASIC. The responses will follow the reverse route. The interaction diagram shows the expected sequence of messages in SBR but it does not enforce it.

Generally, the interaction with ASIC are broadly divided into three groups:

1. Portal interactions - ASIC offers online portals for companies and intermediaries to be able to perform functions such as portal registrations, check and change company details, review annual statements and other documents, lodgment of various forms and receive email alerts. This interaction is not described in this document.
2. Authentication interactions - Obtaining a credential from Australian Business Register.
3. SBR interactions - Some entities (i.e. public companies, disclosing entities, registered schemes, large proprietary companies, small proprietary controlled by a foreign company) must lodge form 388 once every year, within a period of 3 or 4 months after the end of the financial year. These are the interactions that are the subject of this document.

ASIC provides business users with multiple channels they can use in order to meet their reporting obligations. The interaction diagram below represents the workflow required for meeting the 388 obligation using the SBR channel, with the key actors and the information flows. The form 388 may be lodged by the business or by an intermediary such as an ASIC Registered Agent or Registered Auditor.

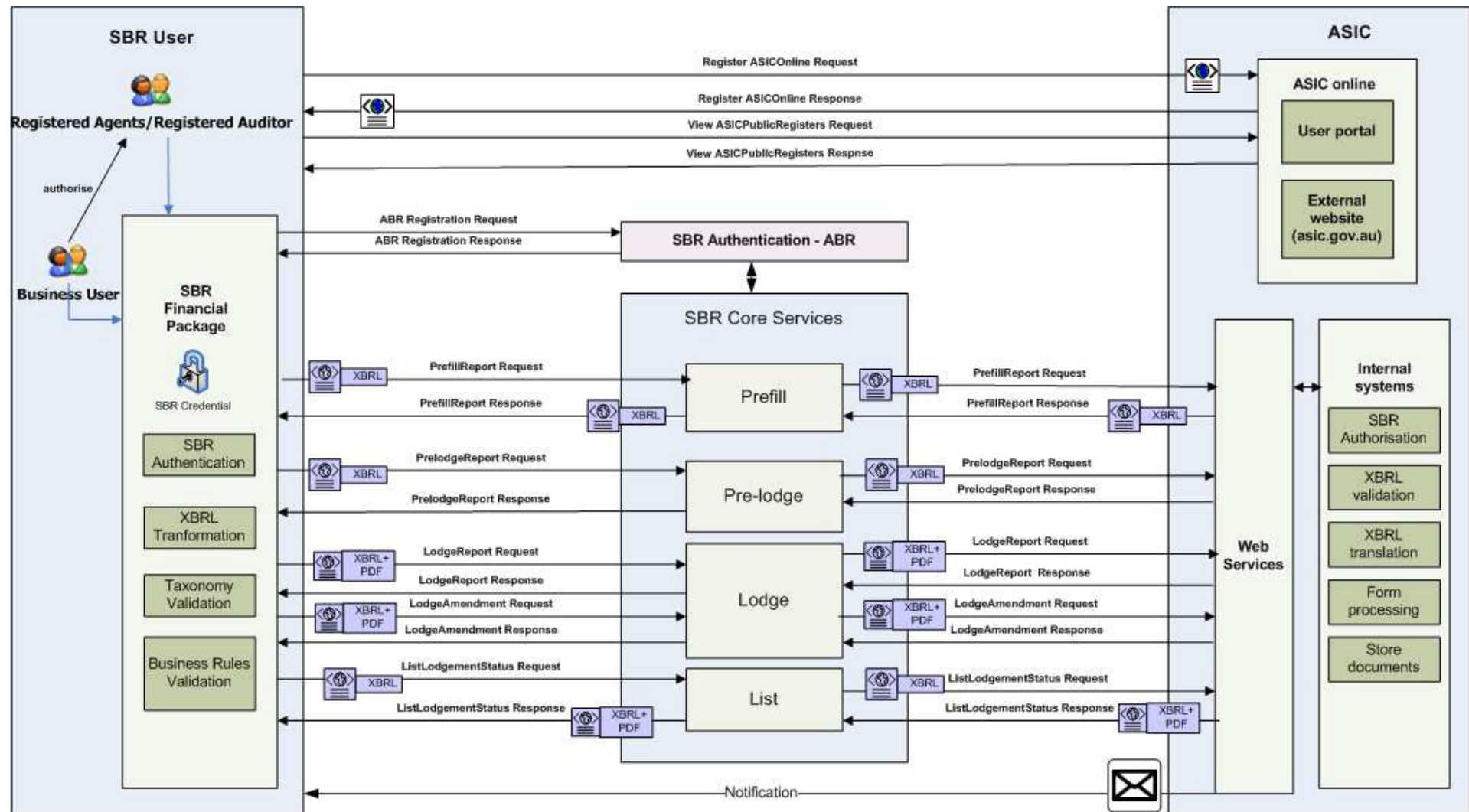


Figure 1 - ASIC Business Interaction Model

3.4 BUSINESS APPLICABILITY PERIOD

The lodgment for Form 388 always requires the latest reporting schema to be used regardless of the period that the data relates to. If ASIC requires changes to the information being reported and makes changes to the form 388, the new schema will supersede the old one immediately.

For example, if 'Copy of financial statements and reports' were to be reported in 2010 for the financial years 2006, 2007, 2008, 2009 Software developers would use the latest f388 schema in 2010 for all year 388 reports.

3.5 REPORT VERSION

The current report version in SBR Reporting Taxonomy is **f388.0001.02.04**.

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 (RP)

This context type defines the reporting party (i.e. the primary entity to which the report directly relates), with a Period Type of Duration (Start and End Dates). Data elements that are reported under this context will use the context label of RP.

XBRL Instance Context Data Concept	Requirement	Instructions/Rules	Rule Imp	SBR Message code
Context Identifier	Mandatory	This will be a unique identifier. SBR is recommending a four character ID starting with 'C' and a three digit sequential number for each context. E.g. C001.	1. MIG	1. SBR.GEN.GEN.19
Entity Identifier	Mandatory	This field must be set to the ACN or ARSN that the business document relates to. 1. Must be a valid ACN or ARSN nine digits long 2. ACN must be a valid value that exists in ASIC systems 3. ARSN must be a valid value that exists in ASIC systems 4. The entity type can be : Australian Proprietary Company; Australian Public Company or Managed Investment Scheme 5. The entity status can be : registered, external administration or strike-off action in progress 6. The ABN provided in the SAML and the ACN/ARSN must belong to same entity	1. Agency 2. Agency 3. Agency 4. Agency 5. Agency 6. Agency	1) CMN.ASIC.GEN.0000003 2) CMN.ASIC.GEN.0000003 3) CMN.ASIC.GEN.0000004 4) CMN.ASIC.GEN.0000005 5) CMN.ASIC.GEN.0000063 6) CMN.ASIC.GEN.0000048
Entity Identifier Scheme	Mandatory	This field must be set to: http://www.asic.gov.au/ACN http://www.asic.gov.au/ARSN	1. MIG	1) CMN.ASIC.GEN.0000052
Entity Segment	Mandatory	Explicit member dimension ReportPartyType set to "RprtPyType.02.03:ReportingParty"	1. MIG	1) CMN.ASIC.GEN.0000051
Period Date - Start Date	Mandatory	The start date relevant to the report (financial year start date) 1. Must be valid dates 2. Period start date and period end date must be within 12	1. Agency 2. N/A	1) CMN.ASIC.GEN.0000026 2) N/A

		months plus/minus 7 days.		
Period Date - End Date	Mandatory	The end date relevant to the report (financial year end date) 1. If first lodgment, the period end date should be no longer than 18 months from the date of registration 2. Period start date and period end date must be within 12 months plus/minus 7 days 3. Date cannot be before the date of registration of the entity	1. Agency 2. Agency 3. Agency	1) CMN.ASIC.388.0000025 2) CMN.ASIC.388.0000026 3) CMN.ASIC.388.0000150

4.2 CONTEXT SPECIFICATION – REPORTING PARTY – INTERMEDIARY (INT)

This context type defines the intermediary party. Data elements that are reported under this context will use the context label of INT.

XBRL Instance Context Data Concept	Requirement	Instructions/Rules	Rule Imp	SBR Message code
Context Identifier	Mandatory	This will be a unique identifier. SBR is recommending a four character ID starting with 'C' and a three digit sequential number for each context. E.g. C001.	1. MIG	1) SBR.GEN.GEN.19
Entity Identifier	Mandatory	This field must be set to the Registered Agent Number or Auditor Number of the intermediary lodging the report. 1. Must exist in ASIC systems 2. The Intermediary must be 'current' in ASIC system 3. The Registered Agent must be appointed to the entity specified in the 'ReportingParty' context	1. Agency 2. Agency 3. Agency	1) CMN.ASIC.GEN.0000048 2) CMN.ASIC.GEN.0000048 3) CMN.ASIC.GEN.0000048
Entity Identifier Scheme	Mandatory	This field must be set to: "http://www.asic.gov.au/RegisteredAgent" or "http://www.asic.gov.au/Auditor"	1. MIG	1) CMN.ASIC.GEN.0000050
Entity Segment	Mandatory	Explicit member dimension ReportPartyType set to "RprtPyType.02.03:Intermediary"	1. N/A	1) N/A
Period Date - Start Date	Mandatory	The start date relevant to the report (financial year start date) 1. Period start date must be same as for context RP	1. MIG	1) N/A
Period Date - End Date	Mandatory	The end date relevant to the report (financial year end date) 1. Period end date must be same as for context RP	1. MIG	1) N/A

4.3 CONTEXT SPECIFICATION - REPORTING PARTY – AUDITOR (ATR)

This context type defines the auditor(s) of the reporting party. Data elements that are reported under this context will use the context label of ATR.

XBRL Instance Context Data Concept	Requirement	Instructions/Rules	Rule Imp	SBR Message code
Context Identifier	Mandatory	This will be a unique identifier. SBR is recommending a four character ID starting with 'C' and a three digit sequential number for each context. E.g. C001.	1. MIG	1) SBR.GEN.GEN.19
Entity Identifier	Mandatory	<p>This field must be set to either the value provided in the Prefill response or one of the following identifiers for the auditors appointed to the entity reporting (as per Context A):</p> <ol style="list-style-type: none"> 1. Registered Auditor Number - if the auditor is a registered auditor 2. Business Name Registration Number - if an Audit Firm 3. Text "AuditorGeneral" - if an Auditor General 4. The Registered Auditor Number must exist and be 'current' in ASIC system 5. The State Business Name Number for a Audit Firm must exist in ASIC system 6. If auditor type is Audit Firm, the Business Name Registration Number must be valid business <p>Further rules regarding auditors are captured in the section <u><i>Additional Business Rules</i></u>.</p>	<ol style="list-style-type: none"> 1. Agency 2. Agency 3. Agency 4. Agency 5. Agency 6. Agency 	<ol style="list-style-type: none"> 1) CMN.ASIC.388.0000180 2) CMN.ASIC.388.0000180 3) CMN.ASIC.388.0000180 4) CMN.ASIC.GEN.0000018 5) CMN.ASIC.388.0000171 6) CMN.ASIC.388.0000170
Entity Identifier Scheme	Mandatory	<p>This field must be set to:</p> <ol style="list-style-type: none"> a) "http://www.asic.gov.au/Auditor" if a registered auditor <p>Or</p> <ol style="list-style-type: none"> b) "http://www.asic.gov.au/AuditorFirm" if an audit firm <p>Or</p> <ol style="list-style-type: none"> c) "http://www.asic.gov.au/AuditorGeneral" if an auditor general 	1. Agency	1) CMN.ASIC.388.0000121
Entity Segment	Mandatory	Explicit member dimension ReportPartyType set to "RprtPyType.02.03:Auditor"	1. MIG	1) N/A
	Mandatory	Explicit member dimension = AustralianStatesTerritoriesAndOffshoreAreas set to: "AuStsTerrOS.02.02:TAS" or "AuStsTerrOS.02.02:VIC" or "AuStsTerrOS.02.02:ACT" or	<ol style="list-style-type: none"> 1. MIG 2. MIG 3. MIG 	<ol style="list-style-type: none"> 1) N/A 2) N/A 3) N/A

		<p>“AuStsTerrOS.02.02:NSW” or “AuStsTerrOS.02.02:QLD” or “AuStsTerrOS.02.02:NT” or “AuStsTerrOS.02.02:WA” or “AuStsTerrOS.02.02:SA” or “AuStsTerrOS.02.02:AU”</p> <p>1. If the auditor type is a Registered Auditor set the value to “AuStsTerrOS.02.02:AU” 2. If the auditor type is a Audit Firm, set the value to the state of registration for the Business Name Registration Number. 3. If the auditor type is Auditor General, set the value according with its jurisdiction and to “AuStsTerrOS.02.02:AU” if Commonwealth Auditor General.</p>		
Period Date - Start Date	Mandatory	<p>The start date relevant to the report (financial year start date)</p> <p>1. Period start date must be same as for context RP</p>	1. MIG	1) N/A
Period Date - End Date	Mandatory	<p>The end date relevant to the report (financial year end date)</p> <p>1. Period end date must be same as for context RP</p>	1. MIG	1) N/A

4.4 CONTEXT SPECIFICATION – REPORTING PARTY – INSTANT PERIOD (RPI)

This context type defines the reporting party (i.e. the primary entity to which the report directly relates), with a Period Type of Instant. Data elements that are reported under this context will use the context label of RPI.

XBRL Instance Context Data Concept	Requirement	Instructions/Rules	Rule Imp	SBR Message code
Context Identifier	Mandatory	This will be a unique identifier. SBR is recommending a four character ID starting with ‘C’ and a three digit sequential number for each context. E.g. C001.	1. MIG	1) SBR.GEN.GEN.19
Entity Identifier	Mandatory	This field must be set to the ACN or ARSN that the business content model relates to.	1. MIG	1) N/A
Entity Identifier Scheme	Mandatory	This field must be set to: http://www.asic.gov.au/ACN http://www.asic.gov.au/ARSN 1. Must be identical with value of 'entity identifier scheme' in Context RP	1. MIG	1) N/A
Entity Segment	Mandatory	Explicit member dimension ReportPartyType set to “RprtPyType.02.03:ReportingParty”	1. MIG	1) N/A
Instant	Mandatory	The date relevant to the Assets Total Amount.	1. MIG	1) N/A

		1. Instant must the same as 'period end date' in Context RP		
--	--	---	--	--

5 ASIC FORM 388 MESSAGE SPECIFICATION

The following diagram below depicts the interactions required for the ASIC Form 388 which will be serviced via the SBR channel.

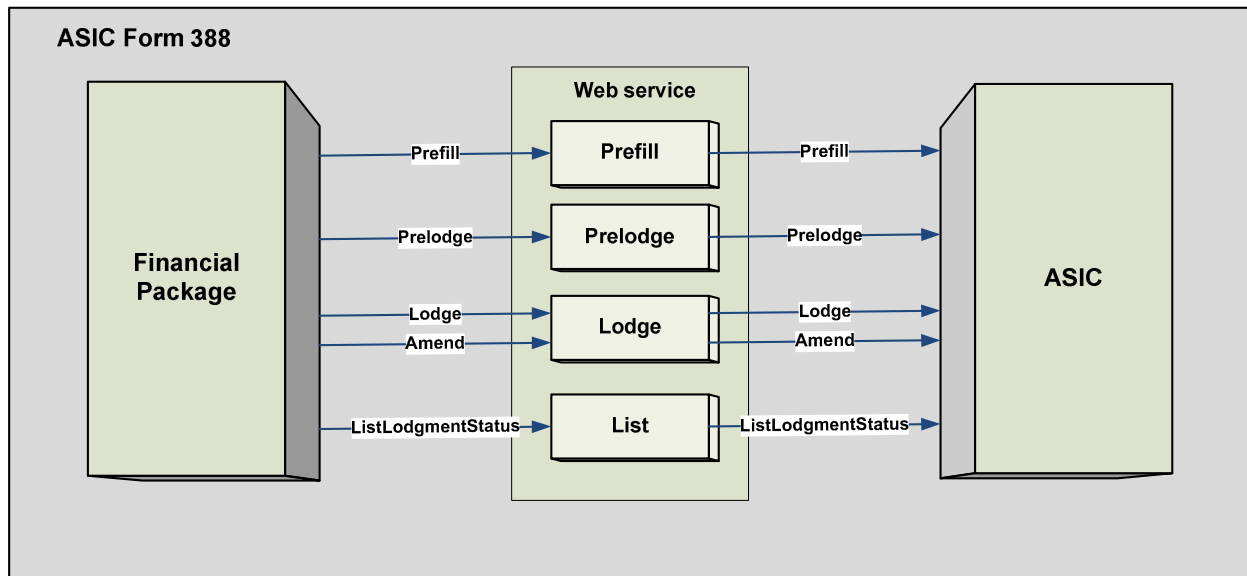


Figure 2 - ASIC 388 Workflow

5.1 SERVICE SUMMARY

The workflow defined above represents the abstract process model for the form 388. 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 in order to complete the transaction.

Optional services like List must still be developed because it provides information to the business regarding their lodgment status as the service needs to be executed by the business.

Repeatability indicates if the service can execute the service more than once – 'Yes' meaning that a service can be executed multiple times within the sequence.

The services will only work if implemented in the same order as below.

	Service Name	Mandatory	Repeatability
1	Prefill ASIC 388 Request - Request details as current in ASIC records relevant for the specified report. Response - Returns details pertaining to the specified report, as current in ASIC records.	Yes	Yes
2	Prelodge ASIC 388 Request - Request to validate completed report against ASIC specific back-end data, business rules and taxonomy schema. This includes syntactical errors and also the user authorisation.	Yes	Yes

	Service Name	Mandatory	Repeatability
	Response - Return xpath to all errors encountered during the validation or a success message.		
3	<p>Lodge ASIC 388</p> <p>This service can be used for two purposes: to lodge a report or to lodge an amendment for a report lodged previously.</p> <p>Lodge Request – Form 388 lodgment via SBR to ASIC must include:</p> <ul style="list-style-type: none"> - Coversheet Form 388 - XBRL - PDF of the financial statements - XBRL of the financial statements (optional) - iXBRL of the financial statements (optional) <p>Lodge Response - User receives response message to indicate that ASIC has received the lodgment including an agency generated reference number that can be used to enquiry the status of lodgment (see List Lodgment Status service). Alternatively, the response message will return the errors found, indicating that the report has not been accepted.</p> <p>Or</p> <p>Amend Request – an amendment to 388 (known as 388 C/D) can be lodged using same service. The report must be accompanied by the PDF of the amended financial statements and optionally by the XBRL or iXBRL of the amended financial statements.</p> <p>Amend Response - - User receives response message to indicate that ASIC has received the lodgment including an agency generated reference number that can be used to enquiry the status of lodgment (see List Lodgment Status service). Alternatively, the response message will return the errors found, indicating that the report has not been accepted.</p>	Yes	No*
4	<p>List</p> <p>The List service is used for informing the user of the status of a lodgment (List Lodgment Status) and it can only be invoked after a successful lodgment response has been received.</p> <p>The List service is a common service which is not form specific and it requires only one implementation irrespective of the number of ASIC reports being implemented</p> <p>a) ListLodgmentStatus</p> <p>Request – Enquiry about the status details for a report submitted to and accepted by ASIC, quoting the reference number received in the Response Lodge.</p> <p>Response - Returns the status of a lodgment. If successfully processed, it will include one or two PDF documents: ASIC rendered form and the Payment Advice.</p> <p>This service is common across a number of ASIC collaborations and has been specified within the ASIC Common Services Message Implementation Guide.</p>	No	Yes

*The Lodge can be repeated only if the initial lodgment has been unsuccessful (e.g. no response, the response returns errors and informs that lodgment is rejected)

5.2 PREFILL REPORT SPECIFICATIONS

Interaction Name	Prefill
Description	Request and obtain information held by ASIC that facilitates entering data on the form.
Stakeholders	ASIC, companies, officeholders, registered agents, responsible entities for schemes and auditors. Software developers and SBR Core
Pre-conditions	Same as in the section 3.2 <i>Prerequisites</i>
Post-conditions	Success condition: Pre-filled response is returned with appropriate data. Fail condition: User not authorised to request pre-fill data for this entity
Initiating party	Business, Intermediary
Channel	SBR
Core Service Map	Prefill
Non-repudiation	No

5.2.1 Prefill Request - Message

5.2.1.1 Discoverable Taxonomy Set References

Schema	f388.0001.prefill.request.02.03.report.xsd
Linkbases	f388.0001.prefill.request.02.03.defLink.xml
	f388.0001.prefill.request.02.03.labLinkInfoCls.xml
	f388.0001.prefill.request.02.03.presLink.xml
	f388.0001.prefill.request.02.03.refLink.xml
Schematron	N/A

5.2.1.2 Standard Business Document Header

Only rules specific to this message are listed in the table below.

Attribute Name	Rules / Values	Rule Imp	SBR Msg code
sbdm:Message Type Text	Mandatory value 'f388.0001.prefill.request.02.03'	1. MIG	1. SBR.GEN.GEN.4

5.2.1.3 SBDB – 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

XBRL Context

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp	SBR Msg Code
RP	f388.0001.prv.02.03:C	ReportPartyType	1. Mandatory only one	1. SchematronID=CMN.ASIC.388.0000111	1) CMN.ASIC.388.0000111
INT	f388.0001.prv.02.03:D	ReportPartyType	1. Optional only one required if lodged by an Intermediary	1. SchematronID=CMN.ASIC.388.0000112	1) CMN.ASIC.388.0000112

Message Content Table

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

Seq No.	XBRL Fact	Context Spec	Rules	Rule Imp.	SBR Msg Code
1	Report.Type.Code	RP	1. Valid value for this report is 'f388.0001'	1. Agency	1) CMN.ASIC.388.0000020
2	Report.Submission.Date	INT	1. Optional	1. MIG	1) N/A

5.2.2 Prefill Response - Message

5.2.2.1 Discoverable Taxonomy Set References

Schema	f388.0001.prefill.response.02.03.report.xsd
Linkbases	f388.0001.prefill.response.02.03.defLink.xml
	f388.0001.prefill.response.02.03.labLinkInfoCls.xml
	f388.0001.prefill.response.02.03.presLink.xml
	f388.0001.prefill.response.02.03.refLink.xml
Schematron	N/A

5.2.2.2 Standard Business Document Header

Only rules specific to this message are listed in the table below.

Attribute Name	Optionality	Rules / Values
Message Type Text	Mandatory	Value must be 'f388.0001.prefill.response.02.03'

5.2.2.3 SBDB – 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'.

XBRL Context

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp	SBR Msg Code
RP	f388.0001.prv.0 2.03: A	ReportPartyType	1.Mandatory only one	1. N/A	1) N/A
INT	f388.0001.prv.0 2.03:A	ReportPartyType	1.Optional: only one required when lodged by Intermediary	1. N/A	1) N/A
ATR	f388.0001.prv.0 2.03:B	ReportPartyType, AustralianStatesTerritoriesAndOffshoreAreas	1.Optional: zero, one or many. 2. Number of auditor contexts is equal to the number of auditors appointed to the Reporting Party nominated in Context RP, as per existing ASIC records. 3. The value of the context identifier is an ASIC internal identifier that should not be displayed to the users.	1. N/A 2. N/A 3. N/A	1) N/A 2) N/A 3) N/A

Message Content Table

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

Seq No.	XBRL Fact	Context Spec	Rules	Rule Imp.	SBR Msg Code
1	OrganisationName (Tuple)	RP	1. Mandatory - only one tuple	1. N/A	1) N/A
1.1	Organisation Name Details.Organisation Name Type.Code	RP	1. Mandatory	1. N/A	1) N/A
1.2	Organisation Name Details.Organisation Name.Text	RP	1. Mandatory	1. N/A	1) N/A
2	PersonNameDetails (Tuple)	RP	1. Mandatory 2. Retrieved from ASIC records - one tuple for each officeholder. Note that if the same person has two roles in the company (e.g. Director and Secretary) the message returns only one tuple.	1. N/A 2. N/A	1) N/A 2) N/A
2.1	Person Name Details.Family Name.Text	RP	1. Mandatory	1. N/A	1) N/A
2.2	Person Name Details.Given Name.Text	RP	1. Mandatory	1. N/A	1) N/A
2.3	Person Name Details.Other Given Name.Text	RP	1. Mandatory	1. N/A	1) N/A
2.4	Person Name Details.Position.Text	RP	1. Mandatory	1. N/A	1) N/A
3	Identifiers.Australian Company Number.Identifier	ATR	1. Optional	1. N/A	1) N/A
4	Auditor Appointment.Auditor Type.Code	ATR	1. Mandatory	1. N/A	1) N/A
5	Auditor Appointment.First Appointment.Date	ATR	1. Mandatory	1. N/A	1) N/A
6	OrganisationName (Tuple zero to one)	ATR	1. Optional, maximum one tuple	1. N/A	1) N/A
6.1	Organisation Name Details.Organisation Name Type.Code	ATR	1. Mandatory	1. N/A	1) N/A
6.2	Organisation Name Details.Organisation Name.Text	ATR	1. Mandatory	1. N/A	1) N/A

Seq No.	XBRL Fact	Context Spec	Rules	Rule Imp.	SBR Msg Code
7	Address (Tuple)	ATR	1. Mandatory, only one	1. N/A	1) N/A
7.1	Address Details.Overseas Address.Indicator	ATR	1. Optional	1. N/A	1) N/A
7.2	Address Details.Usage.Code	ATR	1. Optional	1. N/A	1) N/A
7.3	Address Details.Attention To.Text	ATR	1. Optional	1. N/A	1) N/A
7.4	Address Details.Line 1.Text	ATR	1. Mandatory	1. N/A	1) N/A
7.5	Address Details.Line 2.Text	ATR	1.Optional	1. N/A	1) N/A
7.6	Address Details.Line 3.Text	ATR	1.Optional	1. N/A	1) N/A
7.7	Address Details.Line 4.Text	ATR	1.Optional	1. N/A	1) N/A
7.8	Address Details.Locality Name.Text	ATR	1.Optional	1. N/A	1) N/A
7.9	Address Details.Postcode.Text	ATR	1.Optional	1. N/A	1) N/A
7.10	Address Details.State Or Territory.Code	ATR	1.Optional	1. N/A	1) N/A
7.11	Address Details.Country Name.Text	ATR	1.Optional	1. N/A	1) N/A
7.12	Address Details.Country.Code	ATR	1. Mandatory	1. N/A	1) N/A
8	PersonNameDetails (Tuple)	ATR	1. Optional, maximum one tuple	1. N/A	1) N/A
8.1	Person Name Details.Family Name.Text	ATR	1. Mandatory	1. N/A	1) N/A
8.2	Person Name Details.Given Name.Text	ATR	1. Mandatory	1. N/A	1) N/A
8.3	Person Name Details.Other Given Name.Text	ATR	1. Mandatory	1. N/A	1) N/A

Seq No.	XBRL Fact	Context Spec	Rules	Rule Imp.	SBR Msg Code
8.4	Person Name Details.Position.Text	ATR	1. Optional	1. N/A	1) N/A
9	Organisation NameDetails (Tuple)	INT	1. Optional, maximum one tuple 2. Only one tuple for either ' Organisation Name Detail' or 'Person Name Details' will be provided	1. N/A 2. N/A	1) N/A
9.1	OrganisationNameDetails.OrganisationalNameType.Code	INT	1. Mandatory	1. N/A	1) N/A
9.2	Organisation Name Details.Organisation Name.Text	INT	1. Mandatory	1. N/A	1) N/A
10	PersonNameDetails (Tuple)	INT	1. Optional, maximum one tuple 2. Only one tuple for either ' Organisation Name Detail' or 'Person Name Details' will be provided	1. N/A 2. N/A	1) N/A 2) N/A
10.1	Person Name Details.Family Name.Text	INT	1. Mandatory	1. N/A	1) N/A
10.2	Person Name Details.Given Name.Text	INT	1. Mandatory	1. N/A	1) N/A
10.3	Person Name Details.Other Given Name.Text	INT	1. Optional	1. N/A	1) N/A
10.4	Person Name Details.Position.Text	INT	1. Optional	1. N/A	1) N/A

5.3 PRELODGE REPORT SPECIFICATIONS

Interaction Name	Prelodge
Description	<p>Allows a business or intermediary to validate a completed report prior to submission.</p> <p>This service executes:</p> <ul style="list-style-type: none"> - Validation of report f388 data against ASIC specific business rules and back-end data, and - Schema validation of XBRL instance document for the f388 report, and - Schema validation for XBRL instance for Financial Reports, or - Schema validation for iXBRL instance for Financial Reports <p>No validation is performed for the PDF attachments, if applicable, and no attachments are expected for this interaction.</p> <p>The pre-lodge service can be used as many times as required to validate the report prior to submission.</p>
Stakeholders	ASIC, companies, officeholders, registered agents, responsible entities for schemes and auditors. Software developers and SBR Core
Pre-conditions	Same as in the section 3.2 <u>Prerequisites</u> A successful 'Prefill interaction
Post-conditions	<p>Success condition: Return the list of errors found on the report, allowing the user to determine exactly where the errors occurred. If no errors are found, message will return an 'information' event.</p> <p>Fail condition: User is not authorised to submit this report on behalf of the business</p>
Initiating party	Business, Intermediary
Channel	SBR
Core Service Map	Prelodge
Non-repudiation	No

5.3.1 Prelodge Request - Message

5.3.1.1 Discoverable Taxonomy Set References

Schema	f388.0001.prelodge.request.02.03.report.xsd
Linkbases	f388.0001.prelodge.request.02.03.defLink.xml
	f388.0001.prelodge.request.02.03.labLinkInfoCls.xml
	f388.0001.prelodge.request.02.03.presLink.xml
	f388.0001.prelodge.request.02.03.refLink.xml
Schematron	schematron_388_prelodge_1.5.xml

5.3.1.2 Standard Business Document Header

Only rules specific to this message are listed in the table below.

Attribute Name	Instructions / Rules	Rule Imp	SBR Msg code
sbdm:Message.Type.Text	1. Mandatory - Value must be "f388.0001.prelodge.request.02.03"	1. MIG	1. SBR.GEN.GEN.4
Business Documents -> Business Document	1. Mandatory one business document for the f388 report 2. Optional a second business document for the XBRL Financial Reports 3. Maximum two XBRL instances are allowed	1. MIG 2. MIG 3. SBR Core Services	1. CMN.ASIC.GEN.0000028 2. CMN.ASIC.GEN.0000060 3. SOAP Fault - sbr:SBR.GEN.FAULT.TOO MANYINSTANCES"
Attachments -> Attachment	1. Optional with a maximum of 5 attachment files	1. SBR Core Services	1. SOAP Fault - sbr:SBR.GEN.FAULT.TOO MANYATTACHMENTS"
Message.Attachment.Filename.Text	1. Optional 2. Type of attachments is PDF, XML or XHTML 3. Content of the attachment must be valid PDF, XML or XHTML	1. N/A 2. MIG 3. MIG	1. N/A 2. CMN.ASIC.GEN.0000014 3. CMN.ASIC.GEN.0000015
Message.Attachment.Description.Text	1. Mandatory	1. MIG	1. CMN.ASIC.GEN.0000062

5.3.1.3 SBDB – Content

The content and validation rules are identical with the rules for the Lodge Request message – see section 5.41.15.4.1

XBRL Context

XBRL Context will be identical with the Lodge Request message – see section 5.4

Message Content Table

The facts are identical with the facts in the Lodge Request message – see section 5.4

5.3.2 Prelodge Response - Message

The Prelodge response message has no XBRL payload and ASIC will acknowledge the receipt of the lodge message using the MessageEvent in the SBDH.

5.3.2.1 Discoverable Taxonomy Set References

The response message has no XBRL payload so no DTS developed for this message. All relevant content will be contained within the SBDH.

5.3.2.2 Standard Business Document Header

Only rules specific to this message are listed in the table below.

Attribute Name	Optionality	Rules / Values
Message Type Text	Mandatory	Value must be 'f388.0001.prelodge.response.02.03'

5.3.2.3 SBDB – Content

The Prelodge Response message has no XBRL payload.

XBRL Context

The Prelodge Response message has no XBRL payload. The list of errors and warnings will be returned in the SBDH.

Message Content Table

The prelodge response message has no XBRL payload.

5.4 LODGE REPORT SPECIFICATIONS

Interaction Name	Lodge
Description	Allows lodgment of Copy of financial statements and reports with ASIC via SBR in the form of the taxonomy schema instance document plus financial statements attached as PDF documents and optional financial reports in XBRL or iXBRL
Stakeholders	ASIC, companies, officeholders, registered agents, responsible entities for schemes and auditors. Software developers and SBR Core
Pre-conditions	Same as in the section 3.2 Prerequisites; Successful Prefill and Prelodge (i.e. no errors encountered)
Post-conditions	Success condition: The user receives an acknowledgement response that the lodgment has been received by ASIC. Fail condition: User is advised that the report has not been received or that there were errors found.
Initiating party	Business, Intermediary
Channel	SBR
Core Service	Lodge

Map	
Non-repudiation	Yes

5.4.1 Lodge Request - Message

5.4.1.1 Discoverable Taxonomy Set References

Schema	f388.0001.lodge.request.02.03.report.xsd
Linkbases	f388.0001lodge.request.02.03.defLink.xml
	f388.0001.lodge.request.02.03.labLinkInfoCls.xml
	f388.0001.lodge.request.02.03.presLink.xml
	f388.0001.lodge.request.02.03.refLink.xml
Schematron	schematron_388_lodge_1.5.xml

5.4.1.2 Standard Business Document Header

The following table specifies the data elements relevant to ASIC 388 Lodge Request.

Attribute Name	Instructions / Rules	Rule Imp	SBR Msg code
sbdm:Message.Type.Text	1. Mandatory - Value must be "f388.0001.lodge.request.02.03"	1. MIG	1. SBR.GEN.GEN.4
Business Documents -> Business Document	1. Mandatory one business document for the f388 report 2. Optional a second business document for the XBRL Financial Reports 3. Maximum two XBRL instances are allowed	1. MIG 2. MIG 3. SBR Core Services	1. CMN.ASIC.GEN.0000028 2. CMN.ASIC.GEN.0000060 3. SOAP Fault - sbr:SBR.GEN.FAULT.TOOMAN YINSTANCES"
BusinessDocument.BusinessGeneratedIdentifier.Text	1. Must be unique for each Lodge message – refer to section 2.4.3 <i>Document Identifiers</i>	1. N/A	1. N/A
Attachments -> Attachment	1. Mandatory 2. Maximum of 5 files attached	1. MIG 2. SBR Core Services	1. CMN.ASIC.GEN.0000040 2. SOAP Fault - sbr:SBR.GEN.FAULT.TOOMAN YATTACHMENTS"
Message.Attachment.Filename.Text	1. Optional 2. Type of attachments is PDF, XML or XHTML 3. Content of the attachment must be valid PDF, XML or XHTML	1. N/A 2. MIG 3. MIG	1. N/A 2. CMN.ASIC.GEN.0000014 3. CMN.ASIC.GEN.0000015
Message.Attachment.Description.Text	1. Mandatory	1. MIG	1. CMN.ASIC.GEN.0000062

5.4.1.3 SBDB – 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

XBRL Context

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp	SBR Msg Code
RP	f388.0001.prv.02.03:C	ReportPartyType =ReportingParty Period = Duration	1. Mandatory only one	1. SchematronID= CMN.ASIC.388.0000111	1) CMN.ASIC.388.0000111
INT	f388.0001.prv.02.03:A	ReportPartyType =Intermediary	1. Optional only one	1. SchematronID= CMN.ASIC.388.0000112	1) CMN.ASIC.388.0000112
ATR	f388.0001.prv.02.03:B	ReportPartyType, AustralianStates TerritoriesAndOff shoreAreas	1. Conditional - required only if there are updates to auditor details that are provided in the Prefill 2. If Prefill does not return any Auditor, then minimum one auditor context must exist in Lodge & Prelodge requests 3. Maximum number of Context type ATR is 10 4. The context identifier must be the value of the prefill if the "Auditor Appointment.Auditor Action.Code" is 2 (change of address) 5. The context identifier must be the either the Auditor Number, text "AuditorGeneral " or the Business Name Registration Number if the "Auditor Appointment.Auditor Action.Code" is 1 or 3 or 4 (Appoint Auditor, Cease Auditor, Remove/Resign Auditor).	1. MIG 2. Agency 3. SchematronID= CMN.ASIC.388.0000110 4. Agency 5. Agency	1) N/A 2) CMN.ASIC.388.0000071 2) CMN.ASIC.388.0000022 3) CMN.ASIC.388.0000110 4) CMN.ASIC.388.0000173 5) CMN.ASIC.388.0000180
RPI	f388.0001.prv.02.02:C	ReportPartyType Period = Instant	1. Optional only one	1. MIG	1) N/A

Message Content Table

Seq No.	XBRL Fact	Context Spec	Rules	Rule Imp.	SBR Msg Code
1	OrganisationNameDetails (Tuple)	RP	1. Mandatory only one tuple, same as in the prefill response	1.Agency	1) CMN.ASIC.GEN.000007
1.1	Organisation Name Details.Organisation Type.Code	RP	1. Must have value of "MN"	1. MIG	1) N/A
1.2	Organisation Name Details.Organisation Name.Text	RP	1. Must exist in ASIC records 2. Must match the identifier (ACN/ARSN/ARBN) specified in the context	1. Agency 2. SchematronID=CMN.ASIC.388.0000062	1) CMN.ASIC.GEN.000007 2) CMN.ASIC.388.0000062
2	Report. Financial Statements And Reports Lodgment Reason.Code	RP	1. Valid enumerations are: 388A - Public company or a disclosing entity which is not a registered scheme or prescribed interest undertaking; 388B - A registered scheme; 388H - A large proprietary company that is not a disclosing entity; 388I - A small proprietary company this controlled by a foreign company for all or part of the period and where the company's profit or loss for that period is not covered by the statements lodged with ASIC by a registered foreign company, company, registered scheme, or disclosing entity; 388J - A small proprietary company or a small public company limited by guarantee that is required by ASIC to prepare and lodge statements and reports; 388L – A Tier 2 public company limited by guarantee 2. Must match ASIC records for the company type	1. MIG 2. Agency	1) N/A 2) CMN.ASIC.388.000019
3	Lodgment.Receipt.Identifier	RP	1. Not required for the reason codes 388A, 388L, 388B, 388H, 388I, 388J and 388L	1. MIG	1) N/A
4	Lodgment.Received.Date	RP	1. Not required for the reason codes 388A, 388L, 388B, 388H, 388I, 388J and 388L	1. MIG	1) N/A
5	Income.Total.Amount	RP	1. Required only if the company is a large proprietary company that is not a disclosing entity ('Report. Financial Statements And Reports Lodgment Reason.Code' value is 388H)	1. MIG	1) N/A
6	Assets.Total.Amount	RPI	1. Required only if the company is a large proprietary company that is not a disclosing entity ('Report. Financial Statements And Reports Lodgment Reason.Code' value is 388H)	1. MIG	1) N/A
7	Labour Statistics.Employess With Exclusions.Count	RP	1. Required only if the company is a large proprietary company that is not a disclosing entity ('Report. Financial Statements And Reports Lodgment Reason.Code' value is 388H)	1. MIG	1) N/A

Seq No.	XBRL Fact	Context Spec	Rules	Rule Imp.	SBR Msg Code
8	Organisation Control.Registered Members.Count	RP	1. Required only if the company is a large proprietary company that is not a disclosing entity ('Report. Financial Statements And Reports Lodgment Reason.Code' value is 388H)	1. MIG	1) N/A
9	Auditor Report.Financial Statements Audited.Code	RP	1.Mandatory 2. Value 'Reviewed' is valid only if 'Report. Financial Statements And Reports Lodgment Reason.Code' is 388L or 388J	1. SchematronID= CMN.ASIC.388.0000124 3. SchematronID= CMN.ASIC.388.0000123	1) CMN.ASIC.388.0000124 2) CMN.ASIC.388.0000123
10	Auditor Report.Financial Statements Reviewer Status.Indicator	RP	1. Mandatory when AuditorReport.FinancialStatementsAudited.Code is 'Reviewed' and Report. Financial Statements And Reports Lodgment Reason.Code is 388L or 388J 2. Must be 'Yes' when AuditorReport.FinancialStatementsAudited.Code is 'Reviewed' and Report. Financial Statements And Reports Lodgment Reason.Code is 388L or 388J 3. Not allowed when the AuditorReport.FinancialStatementsAudited.Code is 'Audited' or 'Either'	1. SchematronID= CMN.ASIC.388.0000127 2. SchematronID= CMN.ASIC.388.0000128 3. SchematronID= CMN.ASIC.388.0000126	1) CMN.ASIC.388.0000127 2) CMN.ASIC.388.0000128 3) CMN.ASIC.388.0000126
11	Auditor Report.Existing Class Order Exemption.Indicator	RP	1. Mandatory only if AuditorReport.FinancialStatementsAudited.Coder is 'Neither'	1. SchematronID= CMN.ASIC.388.0000065 And SchematronID= CMN.ASIC.388.0000068	1) CMN.ASIC.388.0000065 1) CMN.ASIC.388.0000068
12	Auditor Report.Auditor Not Satisfied Statement Of Reasons Provided.Indicator	RP	1. Mandatory only if AuditorReport.FinancialStatementsAudited.Indicator is 'Yes'	1. SchematronID= CMN.ASIC.388.0000067	1) CMN.ASIC.388.0000067
13	Auditor Report.Statement Of Deficiency Details Provided.Indicator	RP	1. Required if AuditorReport.FinancialStatementsAudited.Indicator is 'Yes'	1. SchematronID= CMN.ASIC.388.0000066	1) CMN.ASIC.388.0000066
14	PersonNameDetails (Tuple)	RP	1. Mandatory, only one tuple 2. Must be one of the tuples provided in the Pre-fill service	1. MIG 2. MIG	1) N/A 2) N/A
14.1	Person Name Details.Family Name.Text	RP	1. Retrieved from ASIC records using Pre-Fill Service (should be a non-editable field) 2. Must match ASIC records	1. MIG 2. Agency	1) N/A 2) CMN.ASIC.GEN.0000046
14.2	Person Name Details.Given Name.Text	RP	1. Retrieved from ASIC records using Pre-Fill Service (should be a non-editable field) 2. Must match ASIC records	1. MIG 2. Agency	1) N/A 2) CMN.ASIC.GEN.0000046

Seq No.	XBRL Fact	Context Spec	Rules	Rule Imp.	SBR Msg Code
14.3	Person Name Details.Other Given Name.Text	RP	<ol style="list-style-type: none"> Retrieved from ASIC records using Pre-Fill Service (should be a non-editable field) Must match ASIC records 	<ol style="list-style-type: none"> MIG Agency 	<ol style="list-style-type: none"> N/A CMN.ASIC.GEN.0000046
14.4	Person Name Details.Position.Text	RP	<ol style="list-style-type: none"> Retrieved from ASIC records using Pre-Fill Service (should be a non-editable field) Valid values are : "Director" and " Secretary" 	<ol style="list-style-type: none"> MIG SchematronID=CMN.ASIC.388.0000074 	<ol style="list-style-type: none"> N/A CMN.ASIC.388.0000074
15	Declaration (Tuple)	RP	<ol style="list-style-type: none"> Mandatory – three tuples Must have three tuples, one for each of the reason codes: ELP, TrueAndCorrect and s319 For code value ' ELP', the text associated with the Declaration must read: "I declare that I agree to and that this form is submitted under the terms and condition of the ASIC Electronic Lodgement Protocol." For code value 'TrueAndCorrect' the text associated with the Declaration must read: "I certify that the information in this form is true and complete and that i am lodging these reports as, or on behalf of the company." For code value 's319' the text associated with the Declaration must read: "I certify that the attached documents are a true copy of the original reports required to be lodged under section 319 of the Corporation Act 2001" 	<ol style="list-style-type: none"> MIG MIG MIG MIG MIG 	<ol style="list-style-type: none"> N/A N/A N/A N/A N/A
15.1	Declaration.Statement Type.Code	RP	<ol style="list-style-type: none"> Valid enumerations: ELP, TrueCorrect and s319 	<ol style="list-style-type: none"> SchematronID=CMN.ASIC.388.0000005 SchematronID=CMN.ASIC.388.0000054 SchematronID=CMN.ASIC.388.0000058 	<ol style="list-style-type: none"> CMN.ASIC.388.0000005 CMN.ASIC.388.0000054 CMN.ASIC.388.0000058
15.2	Declaration.Statement Accepted.Indicator	RP	<ol style="list-style-type: none"> Must be 'Yes' for each declaration type 	<ol style="list-style-type: none"> SchematronID=CMN.ASIC.388.0000053 SchematronID=CMN.ASIC.388.0000057 SchematronID=CMN.ASIC.388.0000061 	<ol style="list-style-type: none"> CMN.ASIC.388.0000053 CMN.ASIC.388.0000057 CMN.ASIC.388.0000061
15.3	Declaration.Signature.Date	RP	<ol style="list-style-type: none"> Date must be less that current date (for each declaration type) Must provide same date for all types of declaration (in each one of the tuples) 	<ol style="list-style-type: none"> SchematronID=CMN.ASIC.388.0000052 SchematronID=CMN.ASIC.388.0000056 	<ol style="list-style-type: none"> CMN.ASIC.388.0000052 CMN.ASIC.388.0000055 CMN.ASIC.388.0000056 CMN.ASIC.388.0000059 CMN.ASIC.388.0000006

Seq No.	XBRL Fact	Context Spec	Rules	Rule Imp.	SBR Msg Code
				2. SchematronID=CMN.ASIC.388.0000006	2) CMN.ASIC.388.0000051
15.4	Declaration.Signatory Identifier.Text	RP	1. Not required	1. MIG	1) N/A
16	Auditor Appointment.Auditor Action.Code	ATR	<p>1. Codes defined in the Taxonomy. Valid values are: 1 - Appoint an Auditor 2 - Change Auditor Address 3 - Cease Auditor 4 - Remove / resign Auditor See section 4.4.1.3.3 for additional rule relating to this attribute</p> <p>2. Max number of actions to Appoint an auditor is ten (max 10 contexts type ATR)</p> <p>3. Max number of actions to Change Auditor Address is ten (max 10 contexts type ATR)</p> <p>4. Max number of actions to Cease or Remove/resign Auditor is two (max 2 contexts type C)</p>	<p>1. SchematronID=CMN.ASIC.388.0000072 And SchematronID=CMN.ASIC.388.0000078 SchematronID=CMN.ASIC.388.0000079 2. . SchematronID=CMN.ASIC.388.0000069 3. SchematronID=CMN.ASIC.388.0000070 4. SchematronID=CMN.ASIC.388.0000071</p>	<p>1) CMN.ASIC.388.0000072 1) CMN.ASIC.388.0000078 2) CMN.ASIC.388.0000069 3) CMN.ASIC.388.0000070 2) CMN.ASIC.388.0000071</p>
17	Auditor Appointment.Auditor Type.Code	ATR	<p>1. Mandatory 2. Codes defined in the Taxonomy. Valid values for this report are: 1- Auditor General 2 - ASIC registered auditor 3 - Audit firm</p> <p>3. If code is '1' then the context type ATR must also relate to a Auditor General 4. If code is '2' then the context type ATR must also relate to a registered auditor 5. If code is '3' then the context type ATR must also relate to an audit firm</p>	<p>1. Agency 2. Schematron ID=CMN.ASIC.388.0000120 3. Schematron ID=CMN.ASIC.388.0000120 4. Schematron ID=CMN.ASIC.388.0000120 5. Schematron ID=CMN.ASIC.388.0000120</p>	<p>1) CMN.ASIC.388.0000120 2) CMN.ASIC.388.0000120 3) CMN.ASIC.388.0000120 4) CMN.ASIC.388.0000120 5) CMN.ASIC.388.0000120</p>
18	Auditor Appointment.First Appointment.Date	ATR	<p>1. Date cannot be before date of registration for the reporting party</p> <p>2. If the 'AuditorAppointment.AuditorAction.Code' is 1 and there is another current auditor as provided in the prefill response, date must be same as the date for current auditor.</p> <p>3. Date cannot be a future date</p>	<p>1. Agency 2. Agency 3. CMN.ASIC.388.0000153</p>	<p>1) CMN.ASIC.388.0000152 2)CMN.ASIC.388.0000179 3) CMN.ASIC.388.0000153</p>
19	Identifiers.Australian Company	ATR	1. Required when the 'AuditorAppointment.AuditorAction.Code' is 1 (appoint new auditor) or 3 (cease auditor) or 4 (resign/remove)	1. SchematronID=CMN.ASIC.388.0000090	1) CMN.ASIC.388.0000090

Seq No.	XBRL Fact	Context Spec	Rules	Rule Imp.	SBR Msg Code
	Number.Identifier		<ul style="list-style-type: none"> 2. ACN must be provided when the registered auditor is a company 3. ACN must exist in ASIC records 4. ACN not required if an audit firm 5. ACN not required for an auditor general 6. ACN not a required when the auditor is a person 	<ul style="list-style-type: none"> 2. Agency 3. Agency 4. SchematronID=CMN.ASIC.388.0000099 5. SchematronID=6MN.ASIC.388.0000100 6. SchematronID=CMN.ASIC.388.0000107 	<ul style="list-style-type: none"> 2) CMN.ASIC.388.0000023 3) CMN.ASIC.GEN.0000003 4) CMN.ASIC.388.0000099 5) CMN.ASIC.388.0000100 6) CMN.ASIC.388.0000107
20	Organisation Name Details (tuple)	ATR	<ul style="list-style-type: none"> 1. 'Organisation Name Details' or Person name Details" must be provided 2. Mandatory if the 'AuditorAppointment.AuditorType.Code' value is 3 (audit firm) 	<ul style="list-style-type: none"> 1. MIG 2. MIG 	<ul style="list-style-type: none"> 1) N/A 2) N/A
20.1	Organisation Name Details.Organisation Type.Code	ATR	<ul style="list-style-type: none"> 1. Must be "MN" 	<ul style="list-style-type: none"> 1. MIG 	<ul style="list-style-type: none"> 1) N/A
20.2	Organisation Name Details.Organisation Name.Text	ATR	<ul style="list-style-type: none"> 1 Mandatory if the 'AuditorAppointment.AuditorType.Code' value is 3 (audit firm) 	<ul style="list-style-type: none"> 1. Agency 	<ul style="list-style-type: none"> 1) CMN.ASIC.388.0000092
21	PersonNameDetails (Tuple)	ATR	<ul style="list-style-type: none"> 1. 'Organisation Name Details' or Person name Details" must be provided if the 'AuditorAppointment.AuditorType.Code' value is 2 2. Not required if the auditor type is firm of auditors 3. Not required if the auditor type is auditor general 	<ul style="list-style-type: none"> 1. MIG 2. SchematronID=CMN.ASIC.388.0000105 3. SchematronID=CMN.ASIC.388.0000106 	<ul style="list-style-type: none"> 1) CMN.ASIC.388.0000027 1) CMN.ASIC.388.0000008 1) CMN.ASIC.388.0000091 1) CMN.ASIC.388.0000095 2) CMN.ASIC.388.0000105 3) CMN.ASIC.388.0000106
21.1	Person Name Details.Family Name.Text	ATR	<ul style="list-style-type: none"> 1. Conditional – required only when the 'AuditorAppointment.AuditorType.Code' value is 2 and the registered auditor is a person 	<ul style="list-style-type: none"> 1. Agency 	<ul style="list-style-type: none"> 1) CMN.ASIC.388.0000017
21.2	Person Name Details.Given Name.Text	ATR	<ul style="list-style-type: none"> 1. Conditional – required only when the 'AuditorAppointment.AuditorType.Code' value is 2 and the registered auditor is a person 	<ul style="list-style-type: none"> 1. Agency 	<ul style="list-style-type: none"> 1) CMN.ASIC.388.0000017
21.3	Person Name Details.Other Given Name.Text	ATR	<ul style="list-style-type: none"> 1. Optional 	<ul style="list-style-type: none"> 1. MIG 	<ul style="list-style-type: none"> 1) N/A
21.4	Person Name Details.Position.Text	ATR	<ul style="list-style-type: none"> 1. Not required 	<ul style="list-style-type: none"> 1. MIG 	<ul style="list-style-type: none"> 1) N/A
22	Address (Tuple)	ATR	<ul style="list-style-type: none"> 1.Mandatory 	<ul style="list-style-type: none"> 1. Agency 	<ul style="list-style-type: none"> 1) CMN.ASIC.388.0000081

Seq No.	XBRL Fact	Context Spec	Rules	Rule Imp.	SBR Msg Code
22.1	Address.Details.Overseas Address.Indicator	ATR	1.Not required	1. MIG	1) N/A
22.2	Address.Details.Usage.Code	ATR	1. Not required	1. MIG	1) N/A
22.3	Address.Details.Attention To.Text	ATR	1. Not required	1. MIG	1) N/A
22.4	Address.Details.Line 1.Text	ATR	1. Mandatory	1. SchematronID= CMN.ASIC.388.0000115	1) CMN.ASIC.388.0000115
22.5	Address.Details.Line 2.Text	ATR	N/A	N/A	N/A
22.6	Address.Details.Line 3.Text	ATR	N/A	N/A	N/A
22.7	Address.Details.Line 4.Text	ATR	N/A	N/A	N/A
22.8	Address.Details.Locality Name.Text	ATR	1. Mandatory	1. SchematronID= CMN.ASIC.388.0000116	1) CMN.ASIC.388.0000116
22.9	Address.Details.Postcode.Text	ATR	1. Mandatory	1. SchematronID= CMN.ASIC.388.0000117	1) CMN.ASIC.388.0000117
22.10	Address.Details.State Or Territory.Code	ATR	1. Mandatory	1. SchematronID= CMN.ASIC.388.0000118	1) CMN.ASIC.388.0000118
22.11	Address.Details.Country Name.Text	ATR	N/A	N/A	N/A
22.12	Address.Details.Country.Code	ATR	1. Mandatory	1. SchematronID= CMN.ASIC.388.0000119	1) CMN.ASIC.388.0000119
23	Declaration (Tuple)		<p>1Conditional - required when the 'AuditorAppointment.AuditorAction.Code' value is 3 or 4 (ceasing/resigning/removing all auditors)</p> <p>2. The text associated with the Declaration must read: <i>You must correctly change your auditor details as outlined below. If the name of the auditor that you provide ASIC is not the same as the name held in our register, ASIC will accept the Form 388 but the information about your current auditor will not be recorded on our register.</i></p> <p>Resignation <i>An auditor must obtain ASIC consent to the resignation before resigning as auditor of the company. Refer to Information Sheet (INFO 65) Resignation of an auditor</i></p>	<p>1. SchematronID= CMN.ASIC.388.0000082</p> <p>2. MIG</p>	<p>1) CMN.ASIC.388.0000082</p> <p>2) N/A</p>

Seq No.	XBRL Fact	Context Spec	Rules	Rule Imp.	SBR Msg Code
			<p><i>under the Corporation Act 2001 and s327(5) of the Corporation Act 2001.</i></p> <p>Removal <i>A company may remove an auditor by a resolution at a general meeting: a copy of the notice of intention to remove must be lodged.</i> <i>Refer to Information Sheet (INFO 62) Removal of an auditor under the Corporation Act 2001 and Form 315 Notification of resignation, removal or cessation of auditor and s329 Corporation Act 2001.</i></p> <p>Cease <i>A company must lodge with ASIC a Form 315 Notification of resignation, removal or cessation of auditor to advice of the cessation of the auditor in the following circumstances:</i></p> <ul style="list-style-type: none"> • <i>The auditor has deceased; or</i> • <i>The auditor has ceased to be capable of acting as an auditor because of Division 2 of Part 2M.4 of the Corporation Act; or</i> • <i>The company is being wound up (s330 of the Corporation Act); or</i> • <i>The company has become a subsidiary of another company (s327H of the Corporation Act)</i> 		
23.1	Declaration.Statement.Type.Code	ATR	1. Value must be 'AuditorDeclaration'	1. SchematronID=CMN.ASIC.388.0000082	1) CMN.ASIC.388.0000082
23.2	Declaration.Statement.Accepted.Indicator	ATR	1. Must be 'Yes' 2. The text associated with the indicator should read: <i>"I acknowledge that I have read the information about how to correctly change the auditor details."</i>	1. SchematronID=CMN.ASIC.388.0000085 2. MIG	1) CMN.ASIC.388.0000085 2) N/A
23.3	Declaration.Signature.Date	ATR	1. Date required for this declaration type 2. Date must be prior to 'current' date	1. SchematronID=CMN.ASIC.388.0000083 2. SchematronID=CMN.ASIC.388.0000084	1) CMN.ASIC.388.0000083 2) CMN.ASIC.388.0000084
23.4	Declaration.Signatory.Identifier.Text	ATR	1. Not required	1.MIG	1) N/A
24	Organisation Name Details (tuple)	INT	1. Must match the identifier (Registered Agent Number or Auditor Number) specified in the context entity identifier	1. N/A	1) N/A
24.1	Organisation Name Details.Organisation.Type.Code	INT	1. Must be "MN"	1. MIG	1) N/A
24.2	Organisation Name Details.Organisation.Name.Text	INT	1. Must be the value retrieved from ASIC records using Prefill Service (should be a non-editable field)	1. Agency	1) CMN.ASIC.GEN.000007

Seq No.	XBRL Fact	Context Spec	Rules	Rule Imp.	SBR Msg Code
25	Personal Name Details (tuple)	INT	1. Must match the identifier (Registered Agent Number or Auditor Number) specified in the context entity identifier	1. N/A	1) N/A
25.1	Person Name Details.Family Name.Text	INT	1. Must be the value retrieved from ASIC records using Prefill Service (should be a non-editable field)	1. Agency	1) CMN.ASIC.GEN.0000029
25.2	Person Name Details.Given Name.Text	INT	1. Must be value retrieved from ASIC records using Prefill Service (should be a non-editable field)	1. Agency	1) CMN.ASIC.GEN.0000029
25.3	Person Name Details.Other Given Name.Text	INT	1. Optional	1. N/A	1) N/A
25.4	Person Name Details.Position.Text	INT	1. Optional	1. N/A	1) N/A

Additional Business Rules

The Form 388 can be also used by business to inform of changes to their appointed Auditors. The precondition is that business users use Prefill service so they can view current ASIC data and then decide if changes are required.

The possible actions are: appoint new auditor, change of address for existing auditor, advice of ceasing /removing/resigning all existing Auditors. The rules around the Auditor context and the value for the element AuditorAppointment.AuditorAction.Code determines how to build up the instance documents in order to convey the actions related to the auditors.

If there are no changes required to the auditor data or if the Prefill service is not used then no Auditor context is expected in the instance document.

AuditorAppointment.AuditorAction.Code	Description	Rules
1 = Appoint new Auditor	The user can appoint as many as up to 10 new Auditors The instance document must contain one Auditor context for each new auditor (context type C).	<ol style="list-style-type: none"> 1. The entity identifier in the context ATR must be either the Registered Auditor Number, or text "AuditorGeneral" or the Business Name Registration Number. 2. AuditorAppointment.InitialAppointment.Date (Auditor Appointment date) must equal that of the existing Auditor returned in the Prefill.Response message. 3. This action can be performed in isolation or in conjunction with the Change Address of existing Auditor (AuditorAppointment.AuditorAction.Code = 2). No other Auditor actions are allowed. 4. This action is not available for a registered scheme (the Report.FinancialStatementsAndReportsLodgmentReason.Code = 388B) 5. If the prefill response does not return any auditor information (meaning that the entity has no Auditor record in ASIC system) then the Prelodge/Lodge must contain one Auditor context with AuditorAppointment.AuditorAction.Code = 1
2 = Change Address of existing Auditor	The user can change an address to existing Auditor(s) returned in the Prefill.Response message.	<ol style="list-style-type: none"> 1. The entity identifier in the context ATR must be same as provided by the Prefill response 2 OrganisationNameDetails.OrganisationalName.Text must be same text as provided in the Prefill response (not editable) 3. PersonNameDetails.GivenName.Text and PersonNameDetails.FamilyName.Text must be the same text as provided in the Prefill response (not editable) 4. This action can be performed in isolation or in conjunction with the addition of a new Auditor(s) - (AuditorAppointment.AuditorAction.Code = 1).

3 = Cease an existing Auditor	ASIC will treat this information as an advice only. The users are required to submit ASIC Form 315 for formal notification resignation, removal or cessation of auditors.	<ol style="list-style-type: none"> 1. The entity identifier in the context ATR must be either the Registered Auditor Number, or text "AuditorGeneral" or the Business Name Registration Number 2. If there is more than one auditor provided in the Prefill.Response message, this action is considered to be pertaining to all Auditor(s) (individual Auditor cessation is not supported). 3. The declare lodge message must contain minimum of 1 and maximum of 2 Auditor contexts, with details of the unofficial Auditor (i.e. the auditor that has actually performed the audit for the financial reports lodged). For each auditor context , the element AuditorAppointment.AuditorAction.Code must have value "3" 4. No other Auditor interactions are allowed (user can not appoint a new auditor or change an address in same time with ceasing the existing auditors)
4 = Remove / Resign an existing Auditor	ASIC will treat this information as an advice only. The users are required to submit ASIC Form 315 for formal notification resignation, removal or cessation of auditors.	<ol style="list-style-type: none"> 1. The entity identifier in the context ATR must be either the Registered Auditor Number, or text "AuditorGeneral" or the Business Name Registration Number 2. If there is more than one auditor provided in the Prefill.Response message, this action is considered to be pertaining to all Auditor(s) (individual Auditor cessation is not supported). 3. The declare lodge message must contain minimum of 1 and maximum of 2 Auditor contexts with details of the unofficial Auditor (i.e the auditor that has actually performed the audit for the financial reports lodged). For each auditor context , the element AuditorAppointment.AuditorAction.Code must have value "4" 4. No other Auditor interactions are allowed (user can not appoint a new auditor or change an address in same time with the removing or resigning existing auditors)

All possible Auditor scenarios are also represented graphically in the diagram below.

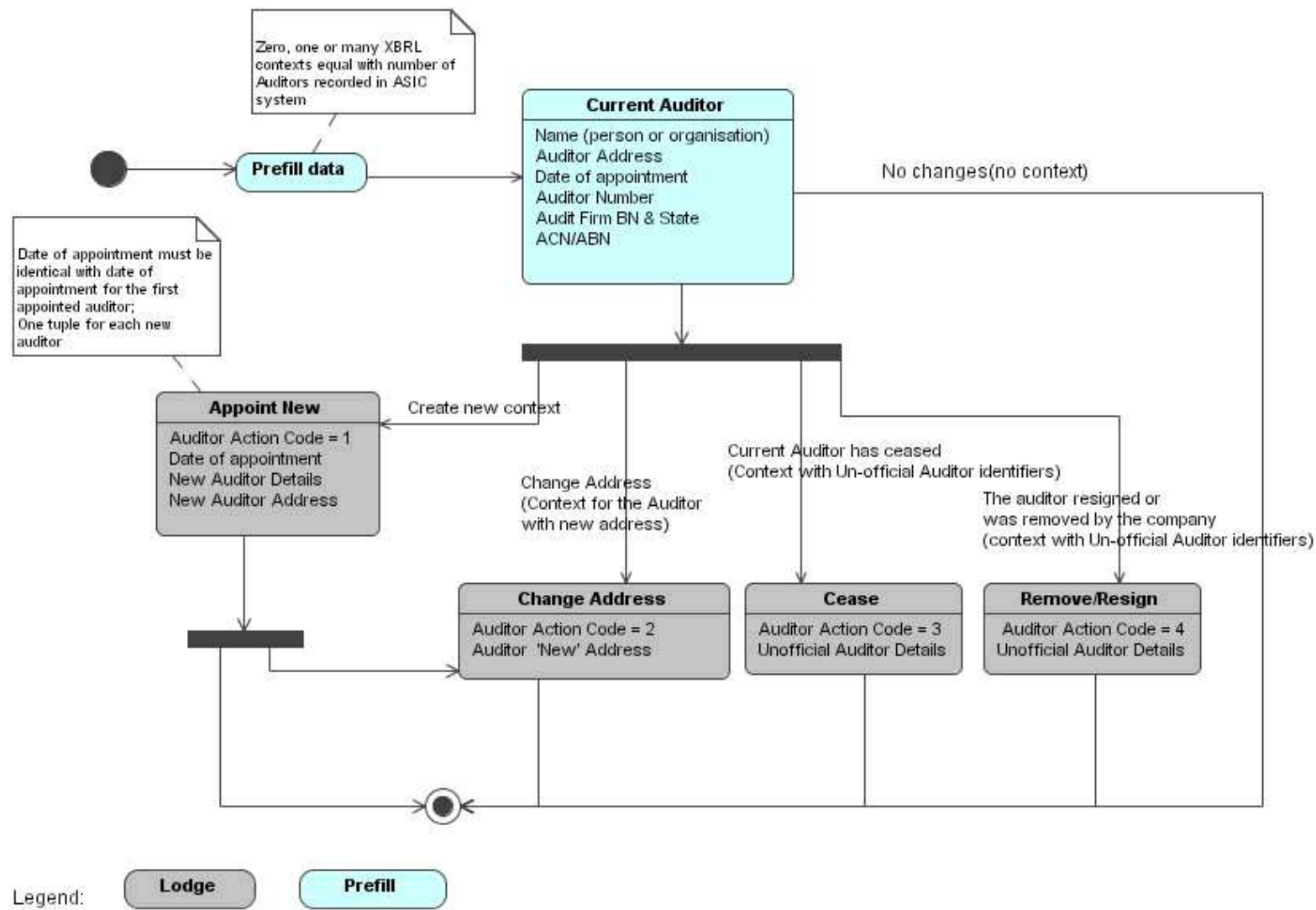


Figure 3 - Auditor Scenarios

5.4.2 Lodge Response – Message

The lodge response message has no XBRL payload and ASIC will acknowledge the receipt of the lodge message using the MessageEvent in the SBDH.

5.4.2.1 Discoverable Taxonomy Set References

No XBRL payload so no DTS developed for this message. All relevant content will be contained within the SBDH.

5.4.2.2 Standard Business Document Header

Only rules specific to this message are listed in the table below.

Attribute Name	Optionality	Rules / Values
Message Type Text	Mandatory	Value must be 'f388.0001.lodge.response.02.03'
BusinessDocument.GovernmentGeneratedIdentifier.Text	Mandatory	Unique identifier issued by ASIC that must be used for Request List Lodgment Status message.

5.4.2.3 SBDB – Content

The lodge response message has no XBRL payload.

XBRL Context

The lodge response message has no XBRL payload.

Message Content Table

The lodge response message has no XBRL payload.

5.5 AMEND REPORT SPECIFICATIONS

Interaction Name	Amend
Description	<p>The service can be used for lodgments of Amendment of financial statements or director's report.</p> <p>Amendment of financial statement or director's report (form 388C/D) is using the same schema but applying different rules for the elements that must appear on the instance document.</p> <p>This must be used if the business is lodging new financial reports (PDFs and/or XBRL or iXBRL) to amend/replace the reports lodged previously for the same financial year without the need to perform the Prefill interaction.</p>
Stakeholders	ASIC, companies, officeholders, registered agents, responsible entities for schemes and auditors. Software developers and SBR Core
Pre-conditions	<p>Same as in the section 3.2 Prerequisites;</p> <p>Note: Prefill is not required for lodging amendments.</p>
Post-conditions	Success condition: The user receives an acknowledgement response that the lodgment has been received by ASIC.

	Fail condition: User is advised that the report has not been received or that there were errors found.
Initiating party	Business, Intermediary
Channel	SBR
Core Service Map	Lodge
Non-repudiation	Yes
Time to Perform	0-15 seconds - the acknowledgement to the request is synchronous; however lodgment processing is +/- 2 seconds for processing in 95% of all cases.

5.5.1 Amend Request - Message

5.5.1.1 Discoverable Taxonomy Set References

Schema	f388.0001.lodge.request.02.03.report.xsd
Linkbases	f388.0001.lodge.request.02.03.defLink.xml
	f388.0001.lodge.request.02.03.labLinkInfoCls.xml
	f388.0001.lodge.request.02.03.presLink.xml
	f388.0001.lodge.request.02.03.refLink.xml
Schematron	schematron_388_lodge_1.5.xml

5.5.1.2 Standard Business Document Header

The following table specifies the data elements relevant to ASIC 388 Lodge Request.

Attribute Name	Instructions / Rules	Rule Imp	SBR Msg code
sbdm:Message.Type.Text	1. Mandatory - Value must be "f388.0001.lodge.request.02.03"	1. MIG	1. SBR.GEN.GEN.4

Business Documents -> Business Document	<ol style="list-style-type: none"> 1. Mandatory one business document for the f388 report 2. Optional a second business document for the XBRL Financial Reports 3. Maximum two XBRL instances are allowed 	<ol style="list-style-type: none"> 1. MIG 2. MIG 3. SBR Core Services 	<ol style="list-style-type: none"> 1. CMN.ASIC.GEN.0000028 2. CMN.ASIC.GEN.0000060 3. SOAP Fault - sbr:SBR.GEN.FAULT.TOOMAN YINSTANCES"
BusinessDocument.BusinessGeneratedIdentifier.Text	<ol style="list-style-type: none"> 1. Must be unique for each Lodge message – refer to section 2.4.3 <i>Document Identifiers</i> 	<ol style="list-style-type: none"> 1. N/A 	<ol style="list-style-type: none"> 1. N/A
Attachments -> Attachment	<ol style="list-style-type: none"> 3. Mandatory 4. Maximum of 5 files attached 	<ol style="list-style-type: none"> 1. MIG 2. SBR Core Services 	<ol style="list-style-type: none"> 1. CMN.ASIC.GEN.0000040 2. SOAP Fault - sbr:SBR.GEN.FAULT.TOOMAN YATTACHMENTS"
Message.Attachment.Filename.Text	<ol style="list-style-type: none"> 1. Optional 2. Type of attachments is PDF, XML or XHTML 3. Content of the attachment must be valid PDF, XML or XHTML 	<ol style="list-style-type: none"> 1. N/A 2. MIG 3. MIG 	<ol style="list-style-type: none"> 1. N/A 2. CMN.ASIC.GEN.0000014 3. CMN.ASIC.GEN.0000015
Message.Attachment.Description.Text	<ol style="list-style-type: none"> 2. Mandatory 	<ol style="list-style-type: none"> 2. MIG 	<ol style="list-style-type: none"> 1. CMN.ASIC.GEN.0000062

5.5.1.3 SBDB – 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

XBRL Context

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp	SBR Msg Code
RP	f388.0001.prv.02.03:C	ReportPartyType=ReportingParty Period = Duration	1. Mandatory only one	1. SchematronID= CMN.ASIC.388.0000111	1) CMN.ASIC.388.0000111
INT	f388.0001.prv.02.03:A	ReportPartyType=Intermediary	1. Optional only one	1. SchematronID= CMN.ASIC.388.0000112	1) CMN.ASIC.388.0000112

Message Content Table

Seq No.	XBRL Fact	Context Spec	Rules	Rule Imp.	SBR Msg Code
1	OrganisationNameDetails (Tuple)	RP	1. Mandatory, only one tuple	1.MIG	1) N/A
1.1	Organisation Name Details.Organisation Type.Code	RP	1. Must have value of "MN"	1. MIG	1) N/A
1.2	Organisation Name Details.Organisation Name.Text	RP	1. Must exist in ASIC records 2. Must match the identifier (ACN/ARSN/ARBN) specified in the context	1. Agency 2. SchematronID= CMN.ASIC.388.0000062	1) CMN.ASIC.GEN.0000007 2) CMN.ASIC.388.0000062
2	Report. Financial Statements And Reports Lodgment Reason.Code	RP	1. Valid enumerations are: 388C - Amendment of financial statement or directors' report (company); 388D - Amendment of financial statement or directors' report (registered scheme); 2. Code selected must belong to the correct entity type in ASIC records	1. MIG 2. Agency	1) CMN.ASIC.388.0000019 2) CMN.ASIC.388.0000020
3	Lodgment.Receipt.Identifier	RP	1. Mandatory for the reason codes 388C and 388D 2. Must match ASIC records for the document number provided as "Lodgment.Receipt.Identifier" for the original lodgment	1. MIG 2. Agency	1) CMN.ASIC.388.0000001 2) CMN.ASIC.388.0000021 2) CMN.ASIC.388.0000064

Seq No.	XBRL Fact	Context Spec	Rules	Rule Imp.	SBR Msg Code
4	Lodgment.Received.Date	RP	1. Mandatory for the reason codes 388C and 388D 2. Must match ASIC records for the date of lodgment of the document specified in the "Lodgment.Receipt.Identifier"	1. Schematron ID = CMN.ASIC.388.0000063 2. Agency	1) CMN.ASIC.388.0000063 2) CMN.ASIC.388.0000063
5	Income.Total.Amount	RP	1. Not required	1. N/A	1) N/A
6	Assets.Total.Amount	RPI	1. Not required	1. N/A	1) N/A
7	Labour Statistics.Employess With Exclusions.Count	RP	1. Not required	1. N/A	1) N/A
8	Organisation Control.Registered Members.Count	RP	1. Not required	1. N/A	1) N/A
9	Auditor Report.Financial Statements Audited.Code	RP	1. Not required	1. N/A	1) N/A
10	Auditor Report.Financial Statements Reviewer Status.Indicator	RP	1. Not required	1. N/A	1) N/A
11	Auditor Report.Existing Class Order Exemption.Indicator	RP	1. Not required	1. N/A	1) N/A
12	Auditor Report.Auditor Not Satisfied Statement Of Reasons Provided.Indicator	RP	1. Not required	1. N/A	1) N/A
13	Auditor Report.Statement Of Deficiency Details Provided.Indicator	RP	1. Not required	1. N/A	1) N/A
14	PersonNameDetails (Tuple)	RP	1. Mandatory, only one tuple 2. Must be one of the company officeholders, as provided by the Prefill Response	1. MIG 2. Agency	1) N/A 2) CMN.ASIC.GEN.0000046
14.1	Person Name Details.Family Name.Text	RP	1. Must be one of the company officeholders, as provided in the Prefill Response 2. Must be a current officeholder in ASIC records	1. MIG 2. Agency	1) N/A 2) CMN.ASIC.GEN.0000046
14.2	Person Name Details.Given Name.Text	RP	1. Must be one of the company officeholders, as provided in the Prefill Response 2. Must be a current officeholder in ASIC records	1. MIG 2. Agency	1) N/A 2) CMN.ASIC.GEN.0000046

Seq No.	XBRL Fact	Context Spec	Rules	Rule Imp.	SBR Msg Code
14.3	Person Name Details.Other Given Name.Text	RP	<ol style="list-style-type: none"> Must be one of the company officeholders, as provided in the Prefill Response Must be a current officeholder in ASIC records 	<ol style="list-style-type: none"> MIG Agency 	<ol style="list-style-type: none"> N/A CMN.ASIC.GEN.0000046
14.4	Person Name Details.Position.Text	RP	<ol style="list-style-type: none"> Valid values are : "Director" and "Secretary" 	<ol style="list-style-type: none"> Agency 	<ol style="list-style-type: none"> CMN.ASIC.388.0000074
15	Declaration (Tuple)	RP	<ol style="list-style-type: none"> Mandatory – three tuples Must have three tuples, one for each of the reason codes: ELP, TrueAndCorrect and s319 For code value ' ELP', the text associated with the Declaration must read: "I declare that I agree to and that this form is submitted under the terms and condition of the ASIC Electronic Lodgement Protocol." For code value 'TrueAndCorrect' the text associated with the Declaration must read: "I certify that the information in this form is true and complete and that i am lodging these reports as, or on behalf of the company." For code value 's319' the text associated with the Declaration must read: "I certify that the attached documents are a true copy of the original reports required to be lodged under section 319 of the Corporation Act 2001" 	<ol style="list-style-type: none"> MIG MIG MIG MIG MIG 	<ol style="list-style-type: none"> N/A N/A N/A N/A N/A
15.1	Declaration.Statement Type.Code	RP	<ol style="list-style-type: none"> Valid values : ELP, TrueCorrect and s319 	<ol style="list-style-type: none"> SchematronID=CMN.ASIC.388.0000005 SchematronID=CMN.ASIC.388.0000054 SchematronID=CMN.ASIC.388.0000058 	<ol style="list-style-type: none"> CMN.ASIC.388.0000005 CMN.ASIC.388.0000054 CMN.ASIC.388.0000058
15.2	Declaration.Statement Accepted.Indicator	RP	<ol style="list-style-type: none"> Must be 'Yes' for each declaration type 	<ol style="list-style-type: none"> SchematronID=CMN.ASIC.388.0000053 SchematronID=CMN.ASIC.388.0000057 SchematronID=CMN.ASIC.388.0000061 	<ol style="list-style-type: none"> CMN.ASIC.388.0000053 CMN.ASIC.388.0000057 CMN.ASIC.388.0000061
15.3	Declaration.Signature.Date	RP	<ol style="list-style-type: none"> Date must be less that current date (for each declaration type) Same date must apply to all types of declaration (in each one of the tuples) 	<ol style="list-style-type: none"> SchematronID=CMN.ASIC.388.0000052 SchematronID= 	<ol style="list-style-type: none"> CMN.ASIC.388.0000051 CMN.ASIC.388.0000052 CMN.ASIC.388.0000055 CMN.ASIC.388.0000056

Seq No.	XBRL Fact	Context Spec	Rules	Rule Imp.	SBR Msg Code
				CMN.ASIC.388.0000056 2. SchematronID= CMN.ASIC.388.0000006	2) CMN.ASIC.388.0000059 2) CMN.ASIC.388.0000006
15.4	Declaration.Signatory Identifier.Text	RP	1. Not required	1. N/A	1) N/A
16	Auditor Appointment.Auditor Action.Code	ATR	1. Not required	1. N/A	1) N/A
17	Auditor Appointment.Auditor Type.Code	ATR	1. Not required	1. N/A	1) N/A
18	Auditor Appointment.First Appointment.Date	ATR	1. Not required	1. N/A	1) N/A
19	Identifiers.Australian Company Number.Identifier	ATR	1. Not required	1. N/A	1) N/A
20	Organisation Name Details (tuple)	ATR	1. Not required	1. N/A	1) N/A
20.1	Organisation Name Details.Organisation Type.Code	ATR	1. Not required	1. N/A	1) N/A
20.2	Organisation Name Details.Organisation Name.Text	ATR	1. Not required	1 N/A	1) N/A
21	PersonNameDetails (Tuple)	ATR	1. Not required	1. N/A	1) N/A
21.1	Person Name Details.Family Name.Text	ATR	1. Not required	1. N/A	1) N/A
21.2	Person Name Details.Given Name.Text	ATR	1. Not required	1. N/A	1) N/A
21.3	Person Name Details.Other Given Name.Text	ATR	1. Not required	1. N/A	1) N/A
21.4	Person Name Details.Position.Text	ATR	1. Not required	1. N/A	1) N/A
22	Address (Tuple)	ATR	1. Not required	1. N/A	1) N/A

Seq No.	XBRL Fact	Context Spec	Rules	Rule Imp.	SBR Msg Code
22.1	Address.Details.Overseas Address.Indicator	ATR	1. Not required	1. N/A	1) N/A
22.2	Address.Details.Usage.Code	ATR	1. Not required	1. N/A	1) N/A
22.3	Address.Details.Attention To.Text	ATR	1. Not required	1. N/A	1) N/A
22.4	Address.Details.Line 1.Text	ATR	1. Not required	1. N/A	1) N/A
22.5	Address.Details.Line 2.Text	ATR	1. Not required	1. N/A	1) N/A
22.6	Address.Details.Line 3.Text	ATR	1. Not required	1. N/A	1) N/A
22.7	Address.Details.Line 4.Text	ATR	1. Not required	1. N/A	1) N/A
22.8	Address.Details.Locality Name.Text	ATR	1. Not required	1. N/A	1) N/A
22.9	Address.Details.Postcode.Text	ATR	1. Not required	1. N/A	1) N/A
22.10	Address.Details.State Or Territory.Code	ATR	1. Not required	1. N/A	1) N/A
22.11	Address.Details.Country Name.Text	ATR	1. Not required	1. N/A	1) N/A
22.12	Address.Details.Country.Code	ATR	1. Not required	1. N/A	1) N/A
23	Declaration (Tuple)	ATR	1. Not required	1. N/A	1) N/A
23.1	Declaration.Statement Accepted.Indicator	ATR	1. Not required	1 N/A	1) N/A
23.2	Declaration.Statement Type.Code	ATR	1. Not required	1. N/A	1) N/A
23.3	Declaration.Signature.Date	ATR	1. Not required	1. N/A	1) N/A
23.4	Declaration.Signatory Identifier.Text	ATR	1. Not required	1. N/A	1) N/A

Seq No.	XBRL Fact	Context Spec	Rules	Rule Imp.	SBR Msg Code
24	Organisation Name Details (tuple)	INT	1. Optional 2. Must match the identifier (Registered Agent Number or Auditor Number) specified in the context entity identifier	1. N/A 2. Agency	1) N/A 2) CMN.ASIC.388.000028
24.1	Organisation Name Details.Organisation Type.Code	INT	1. Must be "MN"	1. MIG	1) N/A
24.2	Organisation Name Details.Organisation Name.Text	INT	1. Must match ASIC records	1. Agency	1) CMN.ASIC.GEN.000007
25	Personal Name Details (tuple)	INT	1. Optional 2. Must match the identifier (Registered Agent Number or Auditor Number) specified in the context entity identifier	1. MIG 2. Agency	1) N/A 2) CMN.ASIC.388.000028
25.1	Person Name Details.Family Name.Text	INT	1. Must match ASIC records	1. Agency	1) CMN.ASIC.GEN.0000029
25.2	Person Name Details.Given Name.Text	INT	1. Must match ASIC records	1. Agency	1) CMN.ASIC.GEN.0000029
25.3	Person Name Details.Other Given Name.Text	INT	1. Must match ASIC records	1. Agency	1) CMN.ASIC.GEN.0000029
25.4	Person Name Details.Position.Text	INT	1. Optional	1. N/A	1) N/A

5.5.2 Amend Response – Message

The lodge response message has no XBRL payload and ASIC will acknowledge the receipt of the lodge message using the MessageEvent in the SBDH.

5.5.2.1 Discoverable Taxonomy Set References

No XBRL payload so no DTS developed for this message. All relevant content will be contained within the SBDH.

5.5.2.2 Standard Business Document Header

Only rules specific to this message are listed in the table below.

Attribute Name	Optionality	Rules / Values
Message Type Text	Mandatory	Value must be 'f388.0001.lodge.response.02.03'
BusinessDocument.GovernmentGeneratedIdentifier.Text	Mandatory	Unique identifier issued by ASIC that must be used for Request List Lodgment Status message.

5.5.2.3 SBDB – Content

The lodge response message has no XBRL payload.

XBRL Context

The lodge response message has no XBRL payload.

Message Content Table

The lodge response message has no XBRL payload.

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
 - 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 following table summaries what must be provided in the message code column in relation to the rules implementation choice.

Rule Implementation	Message Code
Schematron	Message Code 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 messages will be allocated an SBR message code using the format above. 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.