



An Australian Government Initiative  
Standard Business Reporting

SBR

# Standard Business Reporting

## ASIC Form FS70 Message Implementation Guide

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Production release – suitable for use

 This document and its attachments are **Unclassified**



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## VERSION CONTROL

Version	Release date	Description of changes
0.1	18/11/2009	Initial draft
1.0	10/12/2009	Final for production release
1.1	22/04/2010	Updates to rules and message codes as a result of learnings from integration and conformance testing
1.2	30/06/2011	Update references for the IFRS AU Taxonomy; Update tables in sections 4.5.1.2 and 5.5.1.2 Update section 5.3.1.2.1 (changes to context hypercubes) Update section 5.3.2.2.1 (change to rule for ATR context) Update ATR Context table in 5.5.1.3.2 – changes to instructions/rules for Seq No. 3, 3.1, 4, and 5.
1.3	08/11/2013	Update tables in section 5.5.1.3.2 (addition of 1 element to RP context and 3 elements to RPI context) Updates to version numbers of schemas and hypercubes
1.4	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

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## Terminology

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

<https://www.sbr.gov.au/content/public/help/glossary> 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 FS70 Australian financial services licensee profit and loss statement and balance sheet.

## 1.2 AUDIENCE AND SCOPE

This document contains the necessary information required to support ASIC Form FS70 implementation.

## 1.3 REFERENCES

Ref	Document Link	Document description
1)	The SBR Web Service Implementation Guide document can be downloaded at <a href="https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/commoncomponents">https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/commoncomponents</a> (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"> <li>• Web service protocol specifications</li> <li>• Standard message header structure</li> <li>• Standard error codes</li> <li>• Authentication protocol and trust broker</li> </ul>
2)	The SBR Taxonomy Architecture document can be downloaded at <a href="https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/commoncomponents">https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/commoncomponents</a> (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 <a href="https://www.sbr.gov.au/content/myhome/softwaredevelopers/sdkguide">https://www.sbr.gov.au/content/myhome/softwaredevelopers/sdkguide</a> (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 <a href="https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/asic/f388">https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/asic/f388</a> (requires login)	Reference information that describes the implementation of the ASIC common services.
5)	The 2011 IFRS AU Taxonomy Guide can be accessed at <a href="https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/asic">https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/asic</a> (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 ASIC Form FS70 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 FS70 can be used by the business users and Intermediaries (i.e. Registered Auditors appointed to the licence).

There is a trust relationship between ASIC and SBR Core Services in terms of user authentication. If a message reaches ASIC, it is assumed that SBR authentication has been successful.

All FS70 request messages will be checked and ASIC will validate against its records that the sender is authorised to perform the requested action for the reporting party (Australian financial services licensee).

ASIC will perform the business level authorisation comparing the ABN in the Auskey credential and the other ASIC identifiers (i.e. AFSL and Registered Auditor Number) contained in the business document against ASIC records.

<b>Lodging Party Type</b>	<b>Business Rules</b>
Business associates and business users	1. The entity must exist and have a valid identifier Australian Financial Services Licence (AFSL) number in ASIC register 2. The ABN and the Australian Financial Services License (AFSL) number must belong to same entity, as per records in ASIC system
Intermediary - Registered Auditor	1. The ABN and the Auditor Number must belong to same entity, as per records in ASIC system 2. The registered auditors that are appointed auditors for the license

The validations and the implementation of the above business rules are described in the section XBRL Context Specifications.

### 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 FS70 requires three declarations from the reporting party (Australian financial services licensee) 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 audit report in the form of Form FS71 lodged with this report this a true copies of the original reports required to be lodged under the section 989B of the Corporation Act 2001
- The licensee complies with the financial requirements under its licence

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 Lodge Request Message Content Table 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 FS70 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

This subsection includes a brief summary for the SBR Form FS70 *Australian Financial Services Licensee profit and loss statement and balance sheet* interaction overview and it represents the key actors and information flows that exist between the stakeholders.

The Corporations Act 2001, requires an Australian Financial Services Licensee lodge with ASIC, at least once every financial year within a set period:

1. Form FS70
2. Form FS71; and
3. a copy of its balance sheet and profit and loss statement

The Forms FS70 and FS71 must be lodged together in accordance with section 989B (3) of the Corporations Act 2001. ASIC cannot accept one form without the other.

The clients are required to attach the form FS71 and the financial statements and reports when they lodge the Form FS70.

Regulation 7.8.14A of the Corporations Regulations 2001 advises the lodgement period of the above reports with ASIC. Sections 989B(1) and (2) of the Corporations Act 2001 list the documents that must accompany the Form FS70. The lodging period will depend on the nature of the licensee as follows:

- 3 months after the end of a financial year where the licensee is not a body corporate (generally an individual); or
- 4 months where the licensee is a body corporate

A licensee that is not a body corporate must have a financial year-end date of 30 June. A body corporate financial year must comply with financial year restrictions for companies. Therefore peak lodgement time will be expected in November and December each year.

The Form FS70 lodgement consists of the following elements:

1. The FS70 coversheet
2. The FS71 Australian Financial Services Licensee Audit Report. This can be in the format prescribed by ASIC, in a non prescribed format or both
3. Profit and loss statement for the year (also referred to as Income Statement)
4. Balance sheet as at the end of the year (also referred to as Statement of Financial Position)

The client's legal obligation is met upon receipt of a complete Form FS70 and required attachments.

SBR lodgements of the Form FS70 will require the XBRL instance document of FS70 and the attached financial reports in the following formats

- PDF of the financial report, or
- PDF of the financial report and an XBRL FINRPT instance, or
- iXBRL instance of the FINRPT financial report

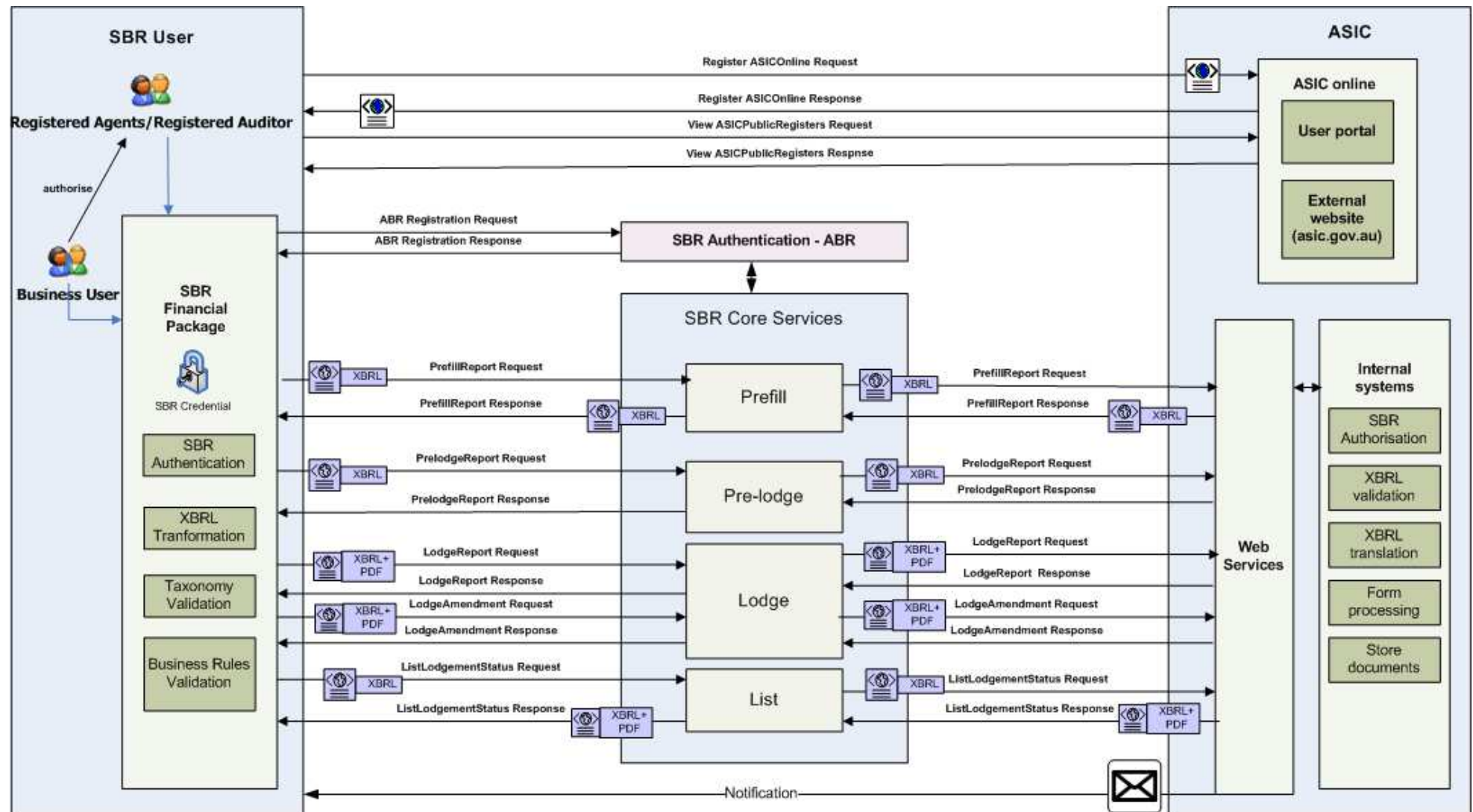


Figure 1 – ASIC business overview diagram

### 3.1 BUSINESS APPLICABILITY PERIOD

The lodgment for Form FS70 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 FS70 the new schema will supersede the old one immediately.

For example, if 'Australian Financial Services Licensee profit and loss statement and balance sheet' were to be reported in 2010 for the financial years 2006, 2007, 2008, 2009 Software developers would use the latest FS70 schema in 2010 for all previous reports.

### 3.2 REPORT VERSION

The current report version is **fs70.0001.02.01**.

## 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 Msg code
Context Identifier	Mandatory	This is a unique identifier used to link the data element to a defined XBRL context. SBR is recommending a four character id starting with 'C' and a three digit sequential number for each context eg C001 1. Must be a valid value	1. XBRL	1.NA
Entity Identifier	Mandatory	This field must be set to the AFSL that the business document instance relates to. 1. Must be a valid AFSL number 2. AFSL must be 'current' in ASIC registry.	1. Agency 2. Agency	1. CMN.ASIC.GEN.0000031 2. CMN.ASIC.FS70.0000059
Entity Identifier Scheme	Mandatory	This field must be set to the URL of the agency followed by the relevant identifier acronym for example - <a href="http://www.asic.gov.au/AFSL">http://www.asic.gov.au/AFSL</a>	1. MIG	1. CMN.ASIC.GEN.0000052
Entity Segment	Mandatory	1. Explicit member dimension ReportPartyType set to "RprtPyType.02.06: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 a valid date in ASIC system	1. Agency	1. CMN.ASIC.FS70.0000001
Period Date - End Date	Mandatory	The end date relevant to the report (financial year end date) 1. Must be a valid date in ASIC system	1. Agency	1. CMN.ASIC.FS70.0000001

## 4.2 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 Msg code
Context Identifier	Mandatory	This is a unique identifier used to link the data element to a defined XBRL context. SBR is recommending a four character id starting with 'C' and a three digit sequential number for each context eg C001 1. Must be a valid value	1. XBRL	1.NA
Entity Identifier	Mandatory	This field must be set to the AFSL that the business document instance relates to. 1. Must be a valid AFSL number 2. AFSL must be 'current' in ASIC registry.	1. Agency 2. Agency	1. CMN.ASIC.GEN.0000031 2. CMN.ASIC.FS70.0000059
Entity Identifier Scheme	Mandatory	This field must be set to the URL of the agency followed by the relevant identifier acronym for example - <b><a href="http://www.asic.gov.au/AFSL">http://www.asic.gov.au/AFSL</a></b>	1. MIG	1. CMN.ASIC.GEN.0000052
Entity Segment	Mandatory	1. Explicit member dimension ReportPartyType set to “RprtPyType.02.06:ReportingParty”	1. MIG	1. CMN.ASIC.GEN.0000051
Instant	Mandatory	The end date relevant to the report (financial year end date) 1. Must be a valid date in ASIC system	1. Agency	1. CMN.ASIC.FS70.0000001

### 4.3 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 Msg code
Context Identifier	Mandatory	This is a unique identifier used to link the data element to a defined XBRL context. SBR is recommending a four character id starting with 'C' and a three digit sequential number for each context eg C001 1. Must be a valid value	1. XBRL	1. N/A
Entity Identifier	Mandatory	This field must be set to the registered auditor number of the intermediary lodging the report. 1. The registered auditor number must exist in ASIC system 2. The intermediary must be appointed as auditor for the financial licence specified in context RP – entity identifier	1. Agency 2. Agency	1. CMN.ASIC.GEN.0000018 2. CMN.ASIC.GEN.0000048
Entity Identifier Scheme	Mandatory	This field must be set to the URL of the agency followed by the relevant identifier acronym for example: <b>http://www.asic.gov.au/Auditor</b>	1. Agency	1. CMN.ASIC.GEN.0000050
Entity Segment	Mandatory	1. Explicit member dimension ReportPartyType set to “RprtPyType.02.06:Intermediary”	1. MIG	1. CMN.ASIC.GEN.0000034
Period Date - Start Date	Mandatory	The start date relevant to the report (financial year start date) 1. Must be same date as period start date for context RP	1. Agency	1. CMN.ASIC.FS70.0000002
Period Date - End Date	Mandatory	The end date relevant to the report (financial year end date) 1. Must be same as period end date in context RP	1. Agency	1. CMN.ASIC.FS70.0000002

#### 4.4 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 Msg code
Context Identifier	Mandatory	This is a unique identifier used to link the data element to a defined XBRL context. SBR is recommending a four character id starting with 'C' and a three digit sequential number for each context eg C001  1. Must be a valid value	1. MIG	1. SBR.GEN.GEN.19
Entity Identifier	Mandatory	This field must be set to one of the following identifiers for the auditors appointed to the entity reporting (as per Context RP):  a) Registered Auditor Number - when a registered auditor appointed to a licensee public company  b) ABN - when an Audit Firm appointed to a licensee public company  c) Text "Auditor" – when an auditor appointed to licensee non-public company (e.g. individual, partnership, foreign company)  1. The Registered Auditor Number must exist and be 'current' in ASIC system 2. The ABN must be valid in ASIC system	1. Agency 2. Agency	1. CMN.ASIC.GEN.0000018 2. SBR.GEN.GEN.13
Entity Identifier Scheme	Mandatory	This field must be set to the URL of the agency followed by the identifier acronym in accordance with the type of auditor and identifier as specified above:  a) <a href="http://www.asic.gov.au/Auditor">http://www.asic.gov.au/Auditor</a>  b) <a href="http://www.abr.gov.au/ABN">http://www.abr.gov.au/ABN</a>  c) <a href="http://www.asic.gov.au/Auditor">http://www.asic.gov.au/Auditor</a>	1. MIG	1. CMN.ASIC.GEN.0000050
Entity Segment	Mandatory	1. Explicit member dimension ReportPartyType set to “RprtPyType.02.06:Auditor”	1. MIG	1. CMN.ASIC.GEN.0000034



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<b>XBRL Instance Context Data Concept</b>	<b>Requirement</b>	<b>Instructions/Rules</b>	<b>Rule Imp</b>	<b>SBR Msg code</b>
Period Date - Start Date	Mandatory	The start date relevant to the report (financial year start date) 1. Must be same date as period start date for context RP	1. MIG	1. CMN.ASIC.FS70.0000002
Period Date - End Date	Mandatory	The end date relevant to the report (financial year end date) 1. Must be same as period end date in context RP	1. MIG	1. CMN.ASIC.FS70.0000002

## 5 ASIC FORM FS70 INTERACTION MODEL

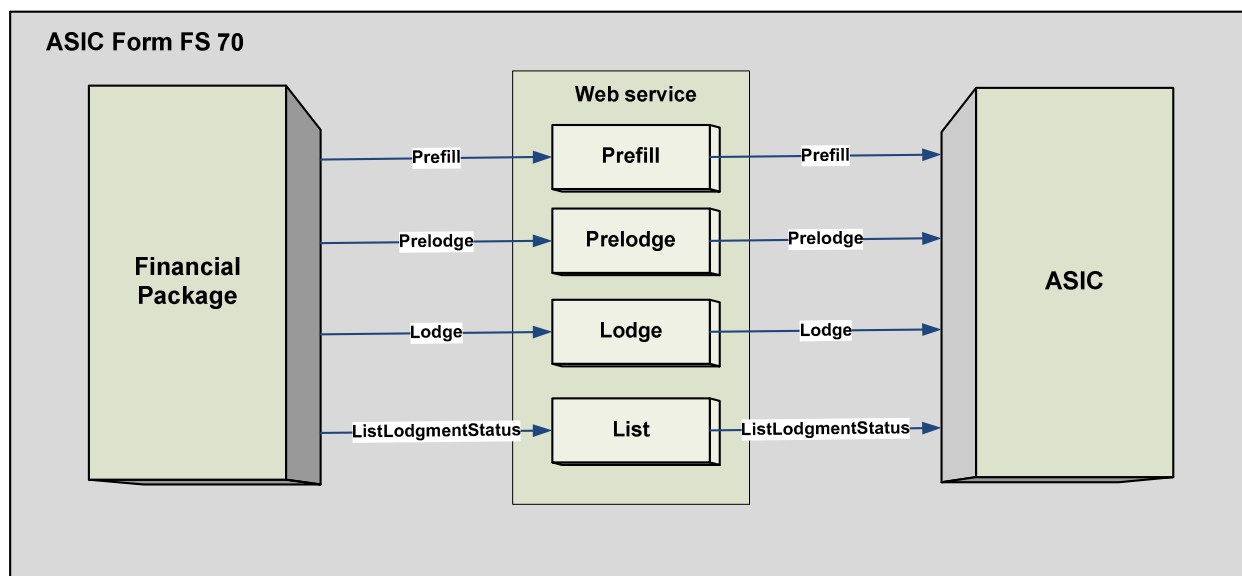


Figure 2 – ASIC FS70 collaboration diagram

### 5.1 PREREQUISITES

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

- The Business must hold a current financial services licence
- 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 or iXBRL Financial Reports that may have been generated by a 3rd party product
- The Intermediary must possess a current registration with ASIC as a Registered Auditor and their ABN must be recorded within ASIC systems
- The Registered Auditor must be appointed to act on behalf of the financial services licensee they are lodging documents for
- The licensee must have an auditor appointed to their license otherwise they must lodge an FS06 to appoint an auditor first

### 5.2 SERVICE SUMMARY

The workflow defined above represents the abstract process model for the periodic payroll tax return. The following defines the sequence, optionality and repeatability of the service execution. Where a service is identified as *'Mandatory'* then the Software Developer has to implement this service as the service needs to be executed by the business in order to

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

**The services will work optimally if implemented in the order described below.**

	<b>Service Name</b>	<b>Mandatory</b>	<b>Repeatability</b>
1	<p><b>Prefill ASIC FS70</b></p> <p><b>Request</b> - Request details as current in ASIC records relevant for the specified report.</p> <p><b>Response</b> - Returns details pertaining to the specified report, as current in ASIC records.</p>	Yes	Yes
2	<p><b>Prelodge ASIC FS70</b></p> <p><b>Request</b> - 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.</p> <p><b>Response</b> - Return errors encountered during the validation or a success message.</p>	Yes	Yes
3	<p><b>Lodge ASIC FS70</b></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><b>Lodge Request</b> – Form FS70 lodgment via SBR to ASIC must include:</p> <ul style="list-style-type: none"> <li>- Coversheet Form FS70 – XBRL</li> <li>- PDF for form FS71</li> <li>- PDF of the financial statements</li> <li>- XBRL of the financial statements (optional)</li> <li>- iXBRL of the financial statements (optional)</li> </ul> <p><b>Lodge Response</b> - 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><b>List</b></p> <p>The List service is used for updating user with information regarding the status of an SBR lodgment ( ListLodgmentStatus) for an ASIC report and it must be invoked after a successful lodgment response has been received.</p> <p>The List service is a common service which is not form specific. It requires only one implementation irrespective of the number of ASIC reports being implemented.</p> <p><b>a) ListLodgmentStatus</b></p> <p><b>Request</b> – 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><b>Response</b> - Returns the status of a lodgment. If successfully processed, it will include one or two PDF documents: ASIC</p>	Yes	Yes

	<b>Service Name</b>	<b>Mandatory</b>	<b>Repeatability</b>
	rendered form and the Payment Advice. This service is common across a number of ASIC collaborations and has been specified within the ASIC Common Services MIG.		

\*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) – refer to section 2.4.3.

### 5.3 PREFILL SPECIFICATIONS

<b>Interaction Name</b>	Prefill
<b>Description</b>	Request and obtain information held by ASIC that facilitates entering data on the form.
<b>Stakeholders</b>	ASIC, companies, officeholders, registered auditors, software developers and SBR Core
<b>Pre-conditions</b>	Same as in the section 5.1 Prerequisites
<b>Post-conditions</b>	Success condition: Pre-filled response is returned with appropriate data. Fail condition: User not authorised to request pre-fill data for this entity or there is no outstanding obligation to lodge this report or there is no auditor appointed as auditor of the financial services licence.
<b>Initiating party</b>	Business, Intermediary
<b>Channel</b>	SBR
<b>Core Service Map</b>	Prefill

#### 5.3.1 Prefill Request - Message

##### 5.3.1.1 Discoverable Taxonomy Set References

<b>Schema</b>	fs70.0001.prefill.request.02.01.report.xsd
<b>Linkbases</b>	fs70.0001.prefill.request.02.01.defLink.xml
	fs70.0001.prefill.request.02.01.labLinkInfoCls.xml
	fs70.0001.prefill.request.02.01.presLink.xml
	fs70.0001.prefill.request.02.01.refLink.xml
<b>Schematron</b>	N/A

### 5.3.1.1 Standard Business Document Header Content

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

Attribute Name	Instructions / Rules	Rule Imp	SBR Msg code
sbdm:Message.Type.Text	1. Mandatory - Value must be "fs70.0001.prefill.request"	1. MIG	1. SBR.GEN.GEN.4

### 5.3.1.2 Standard Business Document Body Content

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

#### 5.3.1.2.1 Prefill Request XBRL Context

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp	SBR Msg code
RP	RprtPyType.02.06:ReportingParty	ReportPartyType	1. Mandatory only one	1. SchematronID=CMN.ASIC.FS70.0000003	1. CMN.ASIC.FS70.0000003
INT	RprtPyType.02.06:Intermediary	ReportPartyType	1. Optional only one when request from an intermediary	1. 1. SchematronID=CMN.ASIC.FS70.0000007	1. CMN.ASIC.FS70.0000007

#### 5.3.1.2.2 Prefill Request Message Content Table

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

Context RP					
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code	
1	Report.Type.Code	1. Mandatory – value must be "fs70" 2. ASIC system must have a record of an outstanding obligation for the reporting party specified in context RP 3. The licensee must have an auditor appointed as auditor of financial services licence recorded in ASIC system	1. Schematron 2. Agency 3. Agency	1. CMN.ASIC.FS70.0000004 2. CMN.ASIC.FS70.0000005 3. CMN.ASIC.FS70.0000006	

Context INT				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
1	Report.Submission.Date	1. Mandatory	1. Agency	1. CMN.ASIC.GEN.0000071

## 5.3.2 Prefill Response - Message

### 5.3.2.1 Discoverable Taxonomy Set References

<b>Schema</b>	fs70.0001.prefill.response.02.00.report.xsd
<b>Linkbases</b>	fs70.0001.prefill.response.02.00.defLink.xml
	fs70.0001.prefill.response.02.00.labLinkInfoCls.xml
	fs70.0001.prefill.response.02.00.presLink.xml
	fs70.0001.prefill.response.02.00.refLink.xml

Please note that the FS70 Prefill Reponse uses the previous version of the message, and has not been updated to 02.01

### 5.3.2.1 Standard Business Document Header Content

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

Attribute Name	Instructions / Rules
sbdm:Message.Type.Text	1. Mandatory - Value will be "fs70.0001.prefill.response"

### 5.3.2.2 Standard Business Document Body Content

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



**5.3.2.2.1 Prefill Response XBRL Context**

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules
RP	RprtPyType.02.06:ReportingParty	ReportPartyType	1. Mandatory only one
INT	RprtPyType.02.06:Intermediary	ReportPartyType	1. Optional only one when request from an Intermediary
ATR	RprtPyType.02.06:Auditor	ReportPartyType	1. Mandatory at least one (one for each auditor recorded in ASIC register)

**5.3.2.2.2 Prefill Response Message Content Table**

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

Context - RP		
Seq No.	XBRL Fact	Instructions / Rules
1	OrganisationName (Tuple: zero to one)	1. Name of the financial services licensee when the licensee is a company
1.1	Organisation Name Details.Organisational Name Type.Code	1. Mandatory- value is "MN"
1.2	Organisation Name Details.Organisation Name.Text	1. Mandatory 2. Non-editable field
2	PersonNameDetails (Tuple: zero to one)	1. Name of the financial services licensee when the licensee is an individual
2.1	Person Name Details.Family Name.Text	1. Mandatory 2. Non-editable field

2.2	Person Name Details.Given Name.Text	1. Mandatory 2. non-editable field
2.3	Person Name Details.Other Given Name.Text	1. Optional 2. Non-editable field
2.4	Person Name Details.Position.Text	1. Not provided
3	Outstanding reports (Tuple: one to many)	
3.1	Report.Financial Year Start.Date	1. Mandatory 2. Non-editable field
3.2	Report.Financial Year End.Date	1. Mandatory 2. Non-editable field

Context - INT		
Seq No.	XBRL Fact	Instructions / Rules
1	OrganisationName (Tuple: zero to one)	1. Name of the Intermediary requesting the service
1.1	Organisation Name Details.Organisational Name Type.Code	1. Mandatory
1.2	Organisation Name Details.Organisation Name.Text	1. Mandatory 2. Non-editable field
2	PersonNameDetails (Tuple: zero to one)	1. Name of the Intermediary requesting the service
2.1	Person Name Details.Family Name.Text	1. Mandatory 2. Non-editable field
2.2	Person Name Details.Given Name.Text	1. Mandatory 2. Non-editable field
2.3	Person Name Details.Other Given Name.Text	1. Optional 2. Non-editable field
2.4	Person Name Details.Position.Text	1. Not provided

Context - ATR		
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Seq No.	XBRL Fact	Instructions / Rules
1	Auditor Appointment.Auditor Type.Code	1. Mandatory 2. Non-editable field
2	Auditor Appointment.First Appointment.Date	1. Optional
3	PersonUnstructuredName (Tuple: zero to unbound)	1. Name of the auditor(s) for non-public companies
3.1	PersonUnstructuredName.Usage.Code	1. Mandatory – value is 'auditor' 2. Non-editable field
3.2	Person Unstructured Name.Full Name.Text	1. Mandatory 2. Non-editable field
4	PersonNameDetails (Tuple: zero to one)	1. Name of the auditor for public companies when auditor is a person
4.1	Person Name Details.Family Name.Text	1. Mandatory 2. Non-editable field
4.2	Person Name Details.Given Name.Text	1. Mandatory 2. Non-editable field
4.3	Person Name Details.Other Given Name.Text	1. Optional 2. Non-editable field
4.4	Person Name Details.Position.Text	1. Optional
5	OrganisationName (Tuple: zero to one)	1. Name of the auditor for public companies when auditor is a company
5.1	Organisation Name Details.Organisational Name Type.Code	1. Mandatory
5.2	Organisation Name Details.Organisation Name.Text	1. Mandatory 2. Non-editable field

## 5.4 PRELODGE SPECIFICATIONS

<b>Interaction Name</b>	Prelodge
<b>Description</b>	<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"> <li>- Validation of report data against ASIC specific business rules and back-end data, and</li> <li>- Schema validation of XBRL instance document for the report, and</li> <li>- Schema validation for XBRL instance for Financial Reports, or</li> <li>- Schema validation for iXBRL instance for Financial Reports</li> </ul> <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>
<b>Stakeholders</b>	ASIC, companies, officeholders, registered auditors, software developers and SBR Core
<b>Pre-conditions</b>	Same as in the section 5.1 Prerequisites
<b>Post-conditions</b>	<p><b>Success condition:</b> 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><b>Fail condition:</b> User is not authorised to submit this report on behalf of the business</p>
<b>Initiating party</b>	Business, Intermediary
<b>Channel</b>	SBR
<b>Core Service Map</b>	Prelodge

### 5.4.1 Prelodge Request - Message

#### 5.4.1.1 Discoverable Taxonomy Set References

<b>Schema</b>	fs70.0001.prelodge.request.02.01.report.xsd
<b>Linkbases</b>	fs70.0001.prelodge.request.02.01.defLink.xml
	fs70.0001.prelodge.request.02.01.labLinkInfoCls.xml
	fs70.0001.prelodge.request.02.01.presLink.xml
	fs70.0001.prelodge.request.02.01.refLink.xml
<b>Schematron</b>	schematron_fs70_prelodge_2.0.xml

### 5.4.1.2 Standard Business Document Header Content

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

Attribute Name	Instructions / Rules	Rule Imp	SBR Msg code
sbdm:Message.Type.Text	1. Mandatory - Value must be "fs70.0001.prelodge.request"	1. MIG	1. SBR.GEN.GEN.4
<b>Business Documents -&gt; Business Document</b>	1. Mandatory one business document for the fs70 report 2. Optional a second business document that must be the XBRL Financial Reports 3. Maximum of two XBRL instances	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.TOOMANYINSTANCES"
<b>Attachments -&gt; Attachment</b>	1. Optional with a maximum of 5 attachment files	1. SBR Core Services	1. SOAP Fault - sbr:SBR.GEN.FAULT.TOOMANYATTACHMENTS"
Message.Attachment.Filename.Text	1. Optional 2. Type of attachments is PDF, XML or XHTMLOnly. 3. Content of the attachment must be valid PDF, XML or XHTML	1. N/A 2. Agency 3. Agency	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 Standard Business Document Body Content

The content and validation rules are identical with the rules for the Lodge Request message – see section 5.5.1

#### 5.4.1.3.1 Prelodge Request XBRL Context

XBRL Context will be identical with the Lodge Request message – see section 5.5.15.5.1

#### 5.4.1.3.2 Prelodge Request Message Content Table

The facts are identical with the facts in the Lodge Request message – see section 5.5.1

## 5.4.2 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.

### 5.4.2.1 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.

### 5.4.2.2 Standard Business Document Header Content

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

Attribute Name	Instructions / Rules
sbdm:Message.Type.Text	1. Mandatory - Value will be "fs70.0001.prelodge.response"

### 5.4.2.3 Standard Business Document Body Content

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

#### 5.4.2.3.1 Prelodge Response XBRL Context

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

#### 5.4.2.3.2 Prelodge Response Message Content Table

The prelodge response message has no XBRL payload.

## 5.5 LODGE REPORT SPECIFICATIONS

<b>Interaction Name</b>	Lodge
<b>Description</b>	Allows lodgment of <b>Australian financial services licensees profit and loss statements and balance sheet</b> with ASIC via SBR in the form of the taxonomy schema instance document plus financial statements in the following formats: <ul style="list-style-type: none"> <li>- PDF of the financial report, or</li> <li>- PDF of the financial report and an XBRL FINRPT financial report, or</li> <li>- iXBRL FINRPT financial report</li> </ul>
<b>Stakeholders</b>	ASIC, companies, officeholders, registered auditors, software developers and SBR Core
<b>Pre-conditions</b>	Same as in the section 5.1 Prerequisites Successful Prefill and Prelodge (i.e. no errors encountered)
<b>Post-conditions</b>	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.
<b>Initiating party</b>	Business, Intermediary
<b>Channel</b>	SBR
<b>Core Service Map</b>	Lodge

### 5.5.1 Lodge Request - Message

#### 5.5.1.1 Discoverable Taxonomy Set References

<b>Schema</b>	fs70.0001.lodge.request.02.01.report.xsd
<b>Linkbases</b>	fs70.0001.lodge.request.02.01.defLink.xml
	fs70.0001.lodge.request.02.01.labLinkInfoCls.xml
	fs70.0001.lodge.request.02.01.presLink.xml
	fs70.0001.lodge.request.02.01.refLink.xml
<b>Schematron</b>	schematron_fs70_lodge_2.0.xml

### 5.5.1.2 Standard Business Document Header Content

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

Attribute Name	Instructions / Rules	Rule Imp	SBR Msg code
sbdm:Message.Type.Text	1. Mandatory - Value must be "fs70.0001.lodge.request"	1. MIG	1. SBR.GEN.GEN.4
<b>Business Documents -&gt; Business Document</b>	1. Mandatory one business document for the fs70 report 2. Optional a second business document that must be the XBRL Financial Reports 3. Maximum of two XBRL instances	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.TOOMANYINSTANCES"
BusinessDocument.BusinessGeneratedIdentifier.Text	1. Must be unique for each Lodge message – refer to section 2.4.3 Document Identifiers	1. N/A	1. N/A
<b>Attachments -&gt; Attachment</b>	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.TOOMANYATTACHMENTS"
Message.Attachment.Filename.Text	1. Optional 2. Type of attachments is PDF, XML or XHTMLOnly. 3. Content of the attachment must be valid PDF, XML or XHTML	1. N/A 2. Agency 3. Agency	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



### 5.5.1.3 Standard Business Document Body Content

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

#### 5.5.1.3.1 Lodge Request XBRL Context

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp	SBR Msg Code
RP	RprtPyType.02.06:ReportingParty	ReportPartyType	1. Mandatory only one	1. SchematronID=CMN.ASIC.FS70.0000003	1. CMN.ASIC.FS70.0000003
INT	RprtPyType.02.06:Intermediary	ReportPartyType	1. Optional only one	1. SchematronID=CMN.ASIC.FS70.0000007	1. CMN.ASIC.FS70.0000007
ATR	RprtPyType.02.06:Auditor	ReportPartyType	1. Mandatory only one	1. SchematronID=CMN.ASIC.FS70.0000008	1. CMN.ASIC.FS70.0000008
RPI	RprtPyType.02.06:ReportingParty	ReportPartyType	1. Mandatory only one	1. SchematronID=CMN.ASIC.FS70.0000009	1. CMN.ASIC.FS70.0000009

#### 5.5.1.3.2 Lodge Request Message Content Table

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

Context RP
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Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
1	Organisation NameDetails (Tuple)	1. Optional one – must be the name of the licensee, when the licensee is an organization	1. N/A	1. N/A
1.1	OrganisationNameDetails.OrganisationalNameType.Code	1. Must have value of "MN"	1. SchematronID= CMN.ASIC.GEN.0000072	1. CMN.ASIC.GEN.0000072
1.2	Organisation Name Details.Organisation Name.Text	1. Must exist in ASIC records 2. Must match the identifier (AFSL) specified in the RP context	1. Agency 2. Agency	1. N/A 2. CMN.ASIC.FS70.0000010
2	PersonNameDetails (Tuple)	1. Optional one- must be the name of the licensee, when the licensee is an individual	1. N/A	1. N/A
2.1	Person Name Details.Family Name.Text	1. The name of the individual licensee must match ASIC records for the identifier AFSL specified in the RP context	1. Agency	1. CMN.ASIC.FS70.0000012
2.2	Person Name Details.Given Name.Text	1. The name of the individual license must match ASIC records	1. Agency	1. CMN.ASIC.FS70.0000012
2.3	Person Name Details.Other Given Name.Text	1. Optional	1. N/A	1. N/A
2.4	Person Name Details.Position.Text	1. Optional	1. N/A	1. N/A
3	Organisation Details.Disclosing Entity.Indicator	1. Mandatory	1. SchematronID= CMN.ASIC.FS70.0000014	1. CMN.ASIC.FS70.0000014
4	Income.Operating.Comprehensive Income Total.Amount	1. Mandatory	1. SchematronID= CMN.ASIC.FS70.0000015	1. CMN.ASIC.FS70.0000015
5	Expense.Total.Amount	1. Mandatory	1. SchematronID= CMN.ASIC.FS70.0000016	1. CMN.ASIC.FS70.0000016
6	Profit Or Loss.Net After Tax.Amount	1. Mandatory 2. Value must equal " Income.Operating.Comprehensive Income Total.Amount" minus " Expense.Total.Amount"	1. SchematronID= CMN.ASIC.FS70.0000017 2. 1. SchematronID= CMN.ASIC.FS70.0000018	1. CMN.ASIC.FS70.0000017 2. CMN.ASIC.FS70.0000018
7	Revenue.AverageResponsibilityEntityRevenue.Amount	1. Optional - If the AFS licensee is the responsible entity of a managed investment scheme then complete this element	1. N/A	1. CMN.ASIC.FS70.0000074
8	Auditor Report.Australian Financial Services Licensee Received Money From Client.Indicator	1. Mandatory	1. SchematronID= CMN.ASIC.FS70.0000021	1. CMN.ASIC.FS70.0000021
9	Auditor Report.Australian Financial Services Licensee Received Property From Client.Indicator	1. Mandatory	1. SchematronID= CMN.ASIC.FS70.0000022	1. CMN.ASIC.FS70.0000022

10	Auditor Report.Australian Financial Services Licensee Received Loan From Client.Indicator	1. Mandatory	1. SchematronID=CMN.ASIC.FS70.0000023	1. CMN.ASIC.FS70.0000023
11	Auditor Report.Modification.Auditor Opinion Qualification.Indicator	1. Mandatory	1. SchematronID=CMN.ASIC.FS70.0000024	1. CMN.ASIC.FS70.0000024
12	Auditor Report.Modification.Emphasis Of Matter.Indicator	1. Mandatory	1. SchematronID=CMN.ASIC.FS70.0000025	1. CMN.ASIC.FS70.0000025
13	Auditor Report.Report Modified.Indicator	1. Mandatory	1. SchematronID=CMN.ASIC.FS70.0000026	1. CMN.ASIC.FS70.0000026
14	Auditor Report.Modification.True And Fair View And Compliance.Indicator	1. Mandatory	1. SchematronID=CMN.ASIC.FS70.0000027	1. CMN.ASIC.FS70.0000027
15	Auditor Report.Modification.Licence Conditions.Indicator	1. Mandatory	1. SchematronID=CMN.ASIC.FS70.0000028	1. CMN.ASIC.FS70.0000028
16	Auditor Report.Modification.Licensee Controls.Indicator	1. Mandatory	1. SchematronID=CMN.ASIC.FS70.0000029	1. CMN.ASIC.FS70.0000029
17	Auditor Report.Modification.Client Money Accounts.Indicator	1. Mandatory	1. SchematronID=CMN.ASIC.FS70.0000030	1. CMN.ASIC.FS70.0000030
18	Auditor Report.Modification.Records And Explanations.Indicator	1. Mandatory	1. SchematronID=CMN.ASIC.FS70.0000031	1. CMN.ASIC.FS70.0000031
19	Declaration (Tuple)	<p>1. Mandatory – four tuples</p> <p>2. Must have a tuple for each of the reason codes: 'ELP', 'TrueAndCorrect', 'Certification' and 'AuditReport'</p> <p>3. 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."</p> <p>4. 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 Australian financial services licensee."</p> <p>5. For code value 'Certification' the text associated with the Declaration must read: "5. Except as stated in paragraph 5A the licensee certifies that the profit and loss statement (Statement of Financial Performance) and balance sheet (Statement of Financial Position) and notes to the Statement of Financial Performance and Statement of</p>	<p>1. N/A</p> <p>2. N/A</p> <p>3. N/A</p> <p>4. N/A</p> <p>5. N/A</p>	<p>1. N/A</p> <p>2. N/A</p> <p>3. N/A</p> <p>4. N/A</p> <p>5. N/A</p>

		<p>Financial Position of the licensee ("financial statements") set out at paragraph 10 and summarised above:</p> <p>(a) give a true and fair view of the matters stated in the financial statements;</p> <p>(b) if the licensee is a reporting entity, the financial statements are included in a general purpose financial report that complies with all Australian Accounting Standards and Urgent Issues Group abstracts ("the Accounting Pronouncements") and if the licensee is not a reporting entity, the financial statements are prepared in accordance with all of the recognition and measurement requirements of the Accounting Pronouncements, and in accordance with the disclosure requirements of those of the Accounting Pronouncements that apply to non-reporting entities subject to any treatment in the financial statements required in order to give a true and fair view that is not in compliance with Australian Accounting Standards or Urgent Issues Group abstracts, the effect of which is quantified in notes to the financial statements;</p> <p>(c) if the licensee is a body corporate, the board or other governing body of the licensee has resolved to the effect of (a) and (b),</p> <p>5A. Where the licensee is a natural person, if noted in the financial statements, the licensee may exclude from the financial statements and notes thereto the revenue and expenses that do not relate to any business of the licensee or all the revenue and expenses that do not relate to a financial services business of the licensee.</p> <p>6. The licensee certifies that during the financial year it has complied with all the financial requirements under its licence or the Act, as modified, and the requirements relating to trigger points, except as has been disclosed in writing to ASIC. "</p> <p>6. For code value ' AuditReport', the text associated with the Declaration must read: "The audit report in the form of Form FS71 lodged with this form is a true copy of the auditor's report on the financial statements under section 989B(3)."</p>		
19.1	Declaration.Statement Type.Code	<p>Valid mandatory enumerations are :</p> <ol style="list-style-type: none"> <li>1. ELP</li> <li>2. TrueAndCorrect</li> <li>3. Certification</li> </ol>	<ol style="list-style-type: none"> <li>1. SchematronID=CMN.ASIC.FS70.0000032</li> <li>2. SchematronID=CMN.ASIC.FS70.0000033</li> </ol>	<ol style="list-style-type: none"> <li>1. CMN.ASIC.FS70.0000032</li> <li>2. CMN.ASIC.FS70.0000033</li> <li>3. CMN.ASIC.FS70.0000034</li> <li>4. CMN.ASIC.FS70.0000035</li> </ol>

		4. AuditReport	3. SchematronID=CMN.ASIC.FS70.0000034 4. SchematronID=CMN.ASIC.FS70.0000035	
19.2	Declaration.Statement Accepted.Indicator	1. Must be 'Yes' for declaration type 'ELP' 2. Must be 'Yes' for declaration type 'TrueAndCorrect' 3. Must be 'Yes' for declaration type 'Certification' 4. Must be 'Yes' for declaration type 'AuditReport'  Note that 'yes' implies the UI implementation and the XBRL equivalent is 'true'	1. SchematronID=CMN.ASIC.FS70.0000036 2. SchematronID=CMN.ASIC.FS70.0000037 3. SchematronID=CMN.ASIC.FS70.0000038 4. SchematronID=CMN.ASIC.FS70.0000039	1. CMN.ASIC.FS70.0000036 2. CMN.ASIC.FS70.0000037 3. CMN.ASIC.FS70.0000038 4. CMN.ASIC.FS70.0000039
19.3	Declaration.Signature.Date	1. Date must be less than or equal to current date for declaration type 'TrueCorrect' 2. Date must be less than or equal to current date for declaration type 'Certification' 3. Date must be less than or equal to current date for declaration type 'ELP' 4. Date must be less than or equal to current date for declaration type 'AuditReport' 5. Date is mandatory for declaration type 'TrueAndCorrect' 6. Date is mandatory for declaration type 'Certification' 7. Date is mandatory for declaration type 'ELP' 8. Date is mandatory for declaration type 'AuditReport'	1. SchematronID=CMN.ASIC.FS70.0000040 2. SchematronID=CMN.ASIC.FS70.0000041 3. SchematronID=CMN.ASIC.FS70.0000042 4. SchematronID=CMN.ASIC.FS70.0000043 5. SchematronID=CMN.ASIC.FS70.0000044 6. SchematronID=CMN.ASIC.FS70.0000045 7. SchematronID=CMN.ASIC.FS70.0000046 8. SchematronID=CMN.ASIC.FS70.0000047	1. CMN.ASIC.FS70.0000040 2. CMN.ASIC.FS70.0000041 3. CMN.ASIC.FS70.0000042 4. CMN.ASIC.FS70.0000043 5. CMN.ASIC.FS70.0000044 6. CMN.ASIC.FS70.0000045 7. CMN.ASIC.FS70.0000046 8. CMN.ASIC.FS70.0000047
19.4	Declaration.Signatory Identifier.Text	1. Not required	1. N/A	1. N/A

Context RPI				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
1	Equity.Total.Amount	1. Mandatory	1. SchematronID=CMN.ASIC.FS70.0000019	1. CMN.ASIC.FS70.0000019
2	Liabilities.Total.Amount	1. Mandatory	1. SchematronID=CMN.ASIC.FS70.0000020	1. CMN.ASIC.FS70.0000020
3	Equity.NetAssets.Amount	1. Optional - If the AFS licensee is the responsible entity of a managed investment scheme then complete this element	1. N/A	1. CMN.ASIC.FS70.0000074

4	Assets.CashAndLiquidAssets.Total.Amount	1. Optional - If the AFS licensee is the responsible entity of a managed investment scheme then complete this element	1. N/A	1. CMN.ASIC.FS70.0000074
5	Assets.AverageSchemePropertyValue.Amount	1. Optional - If the AFS licensee is the responsible entity of a managed investment scheme then complete this element	1. N/A	1. CMN.ASIC.FS70.0000074

Context INT				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
1	Organisation NameDetails (Tuple)	1. Optional one tuple for 'Organisation Name Details' or 'Person Name Details' to be provided 2. Must match the identifier (i.e. Auditor Number) specified in the INT context entity identifier	1. N/A 2. Agency	1. N/A 2. CMN.ASIC.FS70.0000048
1.1	OrganisationNameDetails.OrganisationalNameType.Code	1. Must be "MN"	1. SchematronID=CMN.ASIC.GEN.0000072	1. CMN.ASIC.GEN.0000072
1.2	Organisation Name Details.Organisation Name.Text	1. Must match the identifier (i.e. Auditor Number) specified in the INT context entity identifier	1. Agency	1. CMN.ASIC.FS70.0000048
2	PersonNameDetails (Tuple)	1. Optional one tuple for 'Organisation Name Details' or 'Person Name Details' to be provided 2. Must match the identifier (i.e. Auditor Number) specified in the INT context entity identifier	1. N/A 2. Agency	1. N/A 2. CMN.ASIC.FS70.0000048
2.1	Person Name Details.Family Name.Text	1. Must match the identifier (i.e. Auditor Number) specified in the INT context entity identifier	1. Agency	1. CMN.ASIC.FS70.0000048
2.2	Person Name Details.Given Name.Text	1. Must match the identifier (i.e. Auditor Number) specified in the INT context entity identifier	1. Agency	1. CMN.ASIC.FS70.0000048
2.3	Person Name Details.Other Given Name.Text	1. Optional	1. N/A	1. N/A
2.4	Person Name Details.Position.Text	1. Not required	1. N/A	1. N/A

Context ATR				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
1	Auditor Appointment.Auditor Type.Code	1.. Mandatory - valid values are: 2 - ASIC registered auditor 3 - Audit firm	1. SchematronID=CMN.ASIC.FS70.0000049 2. SchematronID=	1. CMN.ASIC.FS70.0000049 2. CMN.ASIC.FS70.0000049 3. CMN.ASIC.FS70.0000049

		<p>4 - Auditor for licensee non-public company</p> <p>2. If code is '2' then the context type ATR must also reflect to a registered auditor</p> <p>3. If code is '3' then the context type ATR must also relate to an audit firm</p> <p>4. If code is '4' then the context type ATR must also relate to an individual auditor</p>	<p>CMN.ASIC.FS70.0000049</p> <p>3. SchematronID=CMN.ASIC.FS70.0000049</p> <p>4. SchematronID=CMN.ASIC.FS70.0000049</p>	4. CMN.ASIC.FS70.0000049
2	Auditor Appointment.First Appointment.Date	<p>1. Conditional - required if the licensee (context RP) is a public company</p> <p>2. Must be before the lodgment date</p>	<p>1. Agency</p> <p>2. SchematronID=CMN.ASIC.Fs70.0000054</p>	<p>1. CMN.ASIC.FS70.0000053</p> <p>2. CMN.ASIC.FS70.0000054</p>
3	PersonUnstructuredName (Tuple)	<p>1. Conditional only one - name of the auditor when the licensee (context RP) is <b>not a public company</b>. It must be one of the auditors provided the 'Prefill' response data.</p>	1. Agency	1. CMN.ASIC.FS70.0000048
3.1	PersonUnstructuredName.FullName.Text	<p>1. Conditional – name of the auditor that has audited the financial report; required when the licensee is not a public company</p> <p>2. Must be one of the values retrieved from ASIC records using Prefill Service (should be a non-editable field)</p>	<p>1. Agency</p> <p>2. Agency</p>	<p>1. CMN.ASIC.FS70.0000055</p> <p>2. CMN.ASIC.FS70.0000056</p>
3.2	PersonUnstructuredName.Usage.Code	1. Must be "contact"	1. N/A	1. N/A
4	Organisation NameDetails (Tuple)	<p>1. Conditional - one tuple for 'Organisation Name Details' or 'Person Name Details' to be provided if the licensee (context RP) is a <b>public company</b>. It must be the auditor provided in the 'Prefill' response.</p>	1. Agency	1. CMN.ASIC.FS70.0000048
4.1	OrganisationNameDetails.OrganisationalNameType.Code	1. Must be "MN"	1. SchematronID=CMN.ASIC.GEN.0000072	1. CMN.ASIC.GEN.0000072
4.2	Organisation Name Details.Organisation Name.Text	1. Must match the identifier (i.e. Auditor Number or ABN) specified in the ATR context entity identifier	1. Agency	1. CMN.ASIC.FS70.0000058
5	PersonNameDetails (Tuple)	<p>1. Conditional - one tuple for 'Organisation Name Details' or 'Person Name Details' to be provided if the licensee (context RP) is a <b>public company</b>. It must be the auditor provided by the 'Prefill' response.</p>	1. Agency	1. CMN.ASIC.FS70.0000048
5.1	Person Name Details.Family Name.Text	1. Must match the identifier (i.e. Auditor Number or ABN) specified in the ATR context entity identifier	1. Agency	1. CMN.ASIC.FS70.0000058
5.2	Person Name Details.Given Name.Text	1. Must match the identifier (i.e. Auditor Number) specified in the ATR context entity identifier	1. Agency	1. CMN.ASIC.FS70.0000058
5.3	Person Name Details.Other Given Name.Text	1. Optional	1. N/A	1. N/A
5.4	Person Name Details.Position.Text	1. Not required	1. N/A	1. N/A

## 5.5.2 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.

### 5.5.2.1 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 Content

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

Attribute Name	Instructions / Rules
sbdm:Message.Type.Text	1. Mandatory - Value will be "fs70.0001.lodge.response"
BusinessDocument.GovernmentGeneratedIdentifier.Text	1. Mandatory - unique identifier issued by ASIC that must be used for Request List Lodgment Status message

### 5.5.2.3 Standard Business Document Body Content

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 context, structure, and rules of the data elements contained within the XBRL instance document – referred to as the message content table.

There will be a message content table for each context within the message. The grouping of the data elements in accordance to the context aligns to how the data elements are built into the XBRL taxonomy and this consistent presentation will assist Software Developers.

The message content table uses the following rows and columns:

**Context Type (row at top of table):** This is the name of the XBRL Context Specification or Context Instance which has been defined early in the MIG document.

**Sequence Number:** This is a sequential number used to indicate the expected order of the data elements within the instance document and to describe the structure of tuples. Data elements within a tuple are allocated a multilevel number to indicate the expected structure and order of the data elements contained within the tuple. If there are nested tuples then the sequence number goes to next numbering level. The following is an extracts from a message content table which illustrates the sequence numbering and multileveling required to cater for tuples and nested tuples.

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

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

*Identifiers.AustralianBusinessNumber.Identifier*

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

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

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

There can only be the following options:

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

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

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

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

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

represented by the regular expression

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

Initially

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

**Agency** = Jurisdiction specific agency code

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

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

For States = OSR of Offices of State Revenue

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

For SBR = GEN or FAULT

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

Examples are shown below;

SBR.GEN.FAULT.TOOMANYINSTANCES

CMN.ATO.TFN.OK

QLD.OSR.PRL.000001

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

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

Rule Implementation	Message Code
Schematron	Message Code needs to be provided against corresponding rule..
XBRL	Message Code not relevant – place N/A against corresponding rule.
MIG	Message Code needs to be provided against corresponding rule. The only exception is if the rule is associated to rendering instruction to the software developer.
Agency	Message Code needs to be provided against corresponding rule.
SBR Core Services	Message Code not relevant as all issues detected by Core Services will be returned to the Software Developer as SOAP Faults. If a rule needs to be specified within the MIG then the SOAP Fault SubCode should be provided. For more details on error handling within Core Service please refer to the Web Services Implementation Guide (WIG).

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