

GUIDE
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Sharing Economy Reporting Regime (SERR)

Implementation Guide

Version 3.2



OFFICIAL



For further information, email
sharingeconomyreporting@ato.gov.au

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1. Introduction

Purpose and audience

This document provides information to assist electronic distribution platform (EDP) operators to report under the Sharing Economy Reporting Regime (SERR).

This guide has been prepared for EDP operators who need to report information to the Australian Taxation Office (ATO) under the SERR.

The instructions in the guide will help preparers identify information to report and to understand its relevance. The guide also provides examples and additional information to assist EDPs.

The information in this guide is not ATO interpretive advice or statements of ATO interpretive positions on the character and calculation of the relevant amounts. For information about ATO interpretive assistance, see [ATO advice and guidance](#).

How to use this guide

Read this guide in conjunction with the current versions of the:

- XML Schema
- Sharing Economy Taxable Payments (SETP) and Sharing Economy Taxable Payments Payee (SETPP) Message Structure Tables (MSTs).

Supporting documentation

Title	Description
Sharing economy reporting regime	The ATO web page providing information about the Sharing Economy Reporting Regime.
Table item 15 of section 396-55 of Schedule 1 to the <i>Taxation Administration Act 1953</i>	The table sets out the information to be reported by third parties about transactions. Item 15 is for operators of an electronic distribution platform.
Explanatory Memorandum to the Treasury Laws Amendment (2022 Measures No. 2) Bill 2022	The Explanatory Memorandum issued by the Parliament of Australia. Chapter 2 covers the Sharing Economy Reporting Regime.
LCR 2018/2 <i>GST on supplies made through electronic distribution platforms</i>	This Law Companion Ruling (LCR) explains how GST will apply to supplies made through EDPs. For SERR step 1 of this ruling is relevant in determining if you are an operator of an EDP.

Acronyms and initialisms

ABN	Australian Business Number
ABR	Australian Business Register
ARN	ATO Reference Number
ATO	Australian Taxation Office
AUD	Australian Dollar
BSB	Bank-State-Branch number
DOB	Date of birth
EDP	Electronic distribution platform
GST	Goods and services tax
ID	Identity; Identification; Identifier
ISO	International Organization for Standardization
ISP	Internet service provider
LCR	Law Companion Ruling
MST	Message Structure Table
PAYG	Pay as you go
SERR	Sharing Economy Reporting Regime
SETP	Sharing Economy Taxable Payments
SETPP	Sharing Economy Taxable Payments Payee
STA	Short-term accommodation
TFN	Tax file number
TIN	Tax identification number (non-Australian identifier)
UTC	Coordinated Universal Time
XML	Extensible Markup Language

Glossary

Activity	An action or set of actions occurring between 2 or more persons.
Booking	A reservation made by the entity receiving the supply through the EDP – for example, the booker, traveller, guest or passenger.
Carriage service	A service for carrying communications by means of guided and/or unguided electromagnetic energy – for example, a phone carrier, internet service provider (ISP) or intranet service provider – as defined in Section 7 (Definitions) of the <i>Telecommunications Act 1997</i> .
Consideration	Includes any payment, act, or forbearance that is connected to a supply (see section 9-15 of the GST Act). In the SERR context, consideration is usually money paid to the seller for a supply made via the platform.
Electronic distribution platform (or EDP)	<p>A service that allows entities to make supplies available to end users and is delivered by means of electronic communication.</p> <p>Electronic distribution platform is defined in section 84-70 of <i>A New Tax System (Goods and Services Tax) Act 1999</i> (the GST Act). Disregard 84-70(1)(c), as this exclusion does not apply when determining if an EDP must report under SERR.</p> <p>Note: We may also refer to an operator of an EDP as the ‘reporter platform’ or ‘platform operator’.</p>
Intermediary	The entity lodging the report on behalf of the EDP – for example, a data manager or other reporting intermediary.
Seller	An entity that makes supplies through an EDP – for example, someone who hosts a short-term accommodation property for rent, or someone who registers to become a ride share driver.
Supply	A supply of anything, including goods, services, information, real property, or a right to something as defined in section 9-10 of the GST Act. An EDP makes a supply when a booking is made through their platform, regardless of whether the EDP processes the payment.

What is the Sharing Economy Reporting Regime?

The Sharing Economy Reporting Regime (SERR) is a third-party reporting regime that requires operators of electronic distribution platforms (EDP) to report on supplies made through the platform to the ATO. The measure emerged from the Shadow Economy Taskforce, its purpose is to create a level playing field across industries and provide transparency of the income a seller makes from their activities in the sharing economy.

Subdivision 396-B creates a new third-party reporting regime in Schedule 1 to the *Taxation Administration Act 1953*. This regime requires entities to report information to the Commissioner of Taxation about transactions that could reasonably be expected to have tax consequences for other entities.

The SERR operates as an extension of the Taxable Payment Reporting System (TPRS) framework and requires EDP operators to report certain identity and income information on eligible transactions made through the platform to the ATO.

The SERR begins for transactions (Tranche 1) made from 1 July 2023 for EDPs supplying:

- taxi services including ride sourcing
- short-term accommodation.

Reporting begins for transactions made from 1 July 2024 for all other reportable transactions (Tranche 2).

If you operate an electronic distribution platform (EDP) you must report transactions made through your platform.

2. Reporting obligations

What to report

Reportable transactions are those transactions that are [connected with Australia](#). This includes all of the following services supplied in Australia: taxi services (including ride sourcing), short-term accommodation, hiring (not selling) of assets, and other services made available through an EDP.

Assets hired could include personal assets, storage, or business space. Other services could include food delivery, professional services, or the performance of other tasks and activities.

EDP operators are not required to report transactions:

- for the sale of goods or real property (that is, where the ownership changes hands),
- for financial supplies,
- where the EDP and the seller are members of the same income tax consolidated group or multiple entry consolidated group, and
- where tax is required to be withheld from the payment under Australia's pay as you go (PAYG) withholding regime.

Platforms will not be required to report transactions subject to another reporting or withholding obligation, where those transactions are reported to the ATO.

EDP operators must have appropriate systems and procedures in place to ensure they report on time and that the information they give is correct. Where reports are late or incorrect, [penalties may apply](#).

For more information on what to report (including examples), see [Transactions reportable under SERR](#).

When to report

The SERR begins for transactions made from 1 July 2023 for EDPs supplying:

- taxi services including ride sourcing
- short-term accommodation

For all other types of supplies, reporting begins for transactions made from 1 July 2024.

EDP operators must lodge a report on or before the 31st day after the end of the following bi-annual reporting periods:

- for transactions made between the period 1 January to 30 June, the report must be lodged by 31 July
- for transactions made between the period 1 July to 31 December, the report must be lodged by 31 January.

For more information, see the draft [Taxation Administration \(Reporting by Electronic Distribution Platform Operators\) Legislative Instrument 2022](#).

How to report

EDP operators or intermediaries must prepare their report in the approved form, which is the SETP XML Schema. The report size must be less than or equal to 5GB.

EDP operators based in Australia

EDP operators who have an ABN can lodge their SETP XML report via Online services for business (see [Accessing Online services for business](#)).

If a foreign head entity wishes to report on behalf of an Australian company with an ABN, approval must be granted by the ATO prior to the first report. To seek approval, email sharingeconomyreporting@ato.gov.au

Non-resident EDP operators

EDP operators who don't qualify for an ABN because they are not based in Australia will need to get an ATO Reference Number (ARN) to lodge their SERR report. The steps to take are:

1. [Register for an AUSid](#)
2. Set up access to [Online services for non-residents](#) and an ARN will be allocated.

Intermediaries

An intermediary – for example a software provider or data manager acting on behalf of an EDP – must have the appropriate authorisation from the EDP to prepare and lodge their SERR report.

If an intermediary is lodging for an EDP with an ABN, they will need to set up 'Act on behalf of' in Online services for business.

If the intermediary is lodging on behalf of a non-resident EDP who does not have an ABN, they can use the Online services for non-residents.

3. Data requirements

The [Treasury Laws Amendment \(2022 Measures No. 2\) Act 2022](#) amended the *Taxation Administration Act 1953* to require electronic platform operators to report, to the ATO, on tax-related information on transactions made through their platforms.

The ATO website provides information on:

- legislated data collection
- validating the data received and quality testing
- how we protect your data and privacy
- ATO data ethics principles.

For more information, see:

- [How we use data and analytics](#)
- [How we use data matching](#).

Record keeping

Under taxation law, reporters must keep information for a period of 5 years. The information can be kept electronically.

Where the information is kept electronically, a copy of the data file provided to the ATO must be able to be regenerated on request (for example, where a problem has been encountered in processing the information and the report needs to be re-submitted). It is the responsibility of the reporting party to keep effective records as part of their reporting obligations.

Privacy

The *Privacy Act 1988* limits the collection, storage, use and disclosure of personal information about individuals by the ATO, other Commonwealth Government departments and agencies. The Privacy Act also regulates the way many private sector organisations collect, use, secure and disclose personal information.

The Privacy Commissioner's Guidelines to the Australian Privacy Principles and other relevant information is available at [oaic.gov.au](https://www.oaic.gov.au)

The ATO is authorised to collect tax-related information about transactions from EDPs, this includes information to identify the seller to which the transaction relates. Where an EDP is required under taxation third-party reporting laws to report personal information to the ATO they are not breaching the privacy laws.

4. MST and XML Schema guidance

The guidance in this section should be read in conjunction with the current versions of the XML Schema, MSTs and validation rules.

The SETP MST contains the data elements for the:


- message specification for the report being lodged,
- intermediary if they are lodging the report on behalf of an EDP, and
- reporter platform (EDP).


The SETPP MST contains the data elements for details of the:

- sellers,
- transactional information, and
- short-term accommodation properties.

We will work with EDP operators and intermediaries to improve data quality and data reporting. Failure to comply with field data formats may result in an error and subsequent rejection of the report. Corrective action is required before you can re-lodge.

Message specification




Label	Report guidance	Field type
SETP1 Message Reference Identifier	<p>The Message Reference Identifier must be unique across all space and time, and only ever used once. It starts with the receiving country code (Australia is AU), then reporting calendar year, then the reporting company/platform identifier (ABN or ARN), before a unique identifier.</p> <p>{Receiving country}{Report calendar year}{Reporting Platform ABN/ARN} {unique identifier}</p> <p>Example: AU202396153841493d120c3cb-b006-4960-b125-e0ea361a0002</p> <p> This is a mandatory field. Error if blank</p>	Mandatory
SETP2 Corrected Message Reference Identifier	The Message Reference Identifier of a previous report that is being cancelled. Only needed for report-level cancellations.	Optional
SETP3 Message Type Indicator	<p>The report type indicator. A report can be one of the following:</p> <ul style="list-style-type: none"> • New – The report contains new data than hasn't been reported before. • Amend – The report contains corrections or deletions to records lodged in a previous report. • Cancellation – The report is requesting the cancellation of a previously lodged report. 	Mandatory







	<p>The Message Reference Identifier of the previously lodged report must be included in the Corrected Message Reference Identifier field.</p> <p>Note: Cancellation is only used when cancelling an entire report that was previously reported as New in SETP3. To correct or delete records within a previously lodged report, use Amend.</p> <ul style="list-style-type: none"> • Nil – Nothing to report by the reporting platform for the reporting period. <p> This is a mandatory field. Error if blank</p>	
SETP4 Timestamp	<p>Refer to the SETP MST.</p> <p>The timestamp is system generated (ISO 8601 – UTC).</p>	Mandatory









Intermediary information

An Intermediary is an entity who is lodging the report of behalf of the EDP, such as a data manager or other reporting Intermediary. Intermediary details must be reported where an entity is lodging on behalf of the EDP.




EDP operators lodging on their own behalf should complete the Reporter Platform section only.






Label	Report guidance	Field type
SETP5 Intermediary	A heading to structure the report.	
SETP6 Intermediary Australian Business Number	<p>Entities that carry on business in Australia generally have an ABN, which is publicly available on the Australian Business Register.</p> <p> This is a conditional field. If the Intermediary Australian Business Number blank Intermediary ATO Reference Number must be provided.</p>	Conditional
SETP7 Intermediary ATO Reference Number	<p>Entities not entitled to an ABN may use an ARN for reporting via the Online services for non-residents portal.</p> <p> This is a conditional field. If Intermediary Australian Business Number isn't available, Intermediary ATO Reference Number must be provided.</p>	Conditional
SETP8 Intermediary Organisation Name	<p>The full, legal, business name of the authorised Intermediary.</p> <p> Error if blank and lodged by Intermediary.</p>	Mandatory
SETP9 Intermediary Street Address	A heading to structure the report.	







SETP10 Intermediary Street Address Line 1	Must only contain the street address (excluding suburb, town or locality, state or territory, postcode, and country).  Error if blank and lodged by Intermediary	Conditional
SETP11 Intermediary Street Address Line 2	Must only contain the street address (excluding suburb, town or locality, state or territory, postcode, and country) or blank filled.	Optional
SETP12 Intermediary Street Address Suburb, Town, or Locality	The suburb, town or city of the current address of the intermediary.  Error if blank and lodged by Intermediary	Conditional
SETP13 Intermediary Street Address State or Territory	The code assigned to an Australian State or Territory. Field pattern: ACT NSW NT QLD SA TAS VIC WA  This is a conditional field. Error if blank when Country Code is AU	Conditional
SETP14 Intermediary Street Address Postcode	The Australian descriptor for a postal delivery area, aligned with locality, suburb or place.  This is a conditional field. Error if blank when Country Code is AU	Conditional
SETP15 Intermediary Street Address Country Code	This represents the Country Name as prescribed by AS4590 and inherited from ISO 3166.  This is a mandatory field. Error if blank.	Mandatory
SETP16 Intermediary Contact Details	A heading to structure the report.	
SETP17 Intermediary Contact Name	The name of the person within the Intermediary organisation who we should contact if there is a problem with the report.  Error if blank and lodged by Intermediary.	Conditional
SETP18 Intermediary Contact Phone Number Country Code	This element describes a standard International country code as used in conjunction with telephone numbers.	Optional
SETP19 Intermediary Contact Phone Number Area Code	This element describes a standard Australian Area Code as used in conjunction with telephone numbers.	Optional







SETP20 Intermediary Contact Phone Number	At least one of a landline phone number or a mobile phone number must be provided.  Error if blank and Intermediary Contact Mobile Number is blank and lodged by an Intermediary.	Conditional
SETP21 Intermediary Contact Mobile Number	Either a landline phone number or a mobile phone number must be provided.  Error if blank and Intermediary Contact Phone Number is blank and lodged by an Intermediary.	Conditional
SETP22 Intermediary Contact Email Address	Denotes the address of an electronic mail service.  Error if blank and lodged by Intermediary.	Conditional
SETP23 Intermediary Declaration	A heading to structure the report.	
SETP24 Intermediary Declaration Statement Type Code	A declaration that: <ul style="list-style-type: none"> • this document has been prepared in accordance with information supplied by the entity. • I have received a declaration in writing from the entity stating that the information is true and correct. • I am authorised by the entity to give this document to the Commissioner of Taxation.  Error if blank and lodged by Intermediary.	Conditional
SETP25 Intermediary Declaration Statement Accepted Indicator	Indicates that the terms stated in the Declaration Text have been accepted or declined.  Error if not TRUE and lodged by Intermediary.	Conditional
SETP26 Intermediary Declaration Signature Date	This is the date on which the declaration is signed by the reporting entity.  Error if blank and lodged by Intermediary and date is later than the current date	Conditional
SETP27 Intermediary Declaration Signatory Identifier	A unique identifier for the user providing the declaration, for example, a user login or email address.  Error if blank and lodged by Intermediary.	Conditional
SETP28 Intermediary Declaration Signatory Name	The name of a person represented in a free format text. It may contain a complete name (first, family and other given names) or parts of it.  Error if blank and lodged by Intermediary.	Conditional







Reporter platform information





Label	Report guidance	Field type
SETP29 Reporting Party	<p>A heading to structure the report.</p> <p>Intermediaries lodging on behalf of more than one EDP can only lodge one EDP per report. Intermediaries should not repeat their information in this section.</p> <p>If a foreign head entity wishes to report on behalf of an Australian company with an ABN approval must be granted by the ATO prior to the first report.</p>	
SETP30 Reporter Platform Document Reference Identifier	<p>The Document Reference Identifier must be unique across all space and time, and only ever used once. It starts with the receiving country code (Australia is AU), then reporting calendar year, then the reporting company/platform identifier (ABN or ARN), before a unique identifier.</p> <p>{Receiving country}{Report calendar year}{Reporting Platform ABN/ARN} {unique identifier}</p> <p>Example: AU202396153841493d120c3cb-b006-4960-b125-e0ea361a8858</p> <p> This is a mandatory field. Error if blank</p>	Mandatory
SETP31 Reporter Platform Corrected Document Reference Identifier	<p>This is the unique document reference identifier for the reporting platform record that is to be amended by this report.</p> <p> Error if blank and Document Type Indicator is Correction or Deletion</p>	Optional
SETP32 Reporter Platform Document Type Indicator	<p>The type of lodgment data that is being submitted. The valid values are:</p> <ul style="list-style-type: none"> • New • Corrected • Deletion • Resent <p> This is a mandatory field. Error if blank</p>	Mandatory
SETP33 Reporting Period Start Date	<p>The start date for the period of the report. It must be in the format CCYY-MM-DD</p> <p>For example, if the information reported is for the period 1 July 2023 to 31 December 2023, report 20230701 in this field.</p> <p>The reporting period start date for the platform will be either:</p>	Mandatory

	<p>1 July YYYY or 1 January YYYY</p> <p> Error if blank or future-dated; date must be a biannual start CCYY-MM-DD.</p> <p>Start date cannot be earlier than Legislative reporting start date.</p> <p>The Period Start Date and Period End Date must be within the same calendar year.</p>	
SETP34 Reporting period end date	<p>The end date for the period of the report.</p> <p>It must be in the format CCYY-MM-DD</p> <p>For example, if the information reported on the file is for the period 1 July 2023 to 31 December 2023, report 20231231 in this field.</p> <p>The reporting period end date for the platform will be either:</p> <p>30 June YYYY or 31 December YYYY</p> <p> Error if blank or future-dated; date must be a biannual end CCYY-MM-DD.</p> <p>Must not be greater than 6 months from the Reporting period start date.</p>	Mandatory
SETP35 Reporter Platform Australian Business Number	<p>Entities that carry on business in Australia generally have an ABN which is publicly available on ABN Lookup.</p> <p>Error if both ARN and ABN are blanks.</p> <p>The ABN must be a valid Australian Business Number and pass relevant checks.</p> <p> This is a conditional field. Either the ABN or ARN must be reported.</p>	Conditional
SETP36 Reporter Platform ATO Reference Number	<p>Entities not entitled to an ABN may use an ARN for reporting via the Online services for non-residents portal.</p> <p> This is a conditional field. Either the ABN or ARN must be reported</p>	Conditional
SETP37 Business Name	A heading to structure the report.	
SETP38 Reporter Platform Business Name	<p>The full organisation name of the reporter platform.</p> <p> Error if blank</p>	Mandatory
SETP39 Trading Name	A heading to structure the report.	



SETP40 Reporter Platform Trading Name	The full trading name of the reporter platform, if different to the business name.	Optional
SETP41 Reporter Street Address	A heading to structure the report. At least one street address or postal address must be provided for the reporter platform.	
SETP42 Reporter Platform Street Address Line 1	Must only contain the street address (excluding suburb, town or locality, state or territory, postcode, and country). Mandatory if a street address is provided.  Error if both street and postal addresses blank; one of them must be supplied.	Conditional
SETP43 Reporter Platform Street Address Line 2	Must only contain the street address (excluding suburb, town or locality, state or territory, postcode, and country) or blank filled.	Optional
SETP44 Reporter Platform Street Address Suburb, Town, or Locality	The suburb, town, or locality for the street address.  Error if both street and postal addresses blank; one of them must be supplied	Conditional
SETP45 Reporter Platform Street Address State or Territory	The code assigned to an Australian State or Territory. Field pattern: ACT NSW NT QLD SA TAS VIC WA  This is a conditional field. Error if blank when Country Code is AU	Conditional
SETP46 Reporter Platform Street Address Postcode	The postcode for the street address.  This is a conditional field. Error if blank when Country Code is AU	Conditional
SETP47 Reporter Platform Street Address Country Code	This represents the Country Name as prescribed by AS4590 and inherited from ISO 3166.  This is a mandatory field. Error if blank.	Mandatory
SETP48 Reporter Postal Address	A heading to structure the report. At least one of a street address or postal address must be provided for the reporter platform.	
SETP49 Reporter Platform Postal Address Line 1	The first line of the current postal address (excluding suburb, town or locality, state or territory, postcode, and country).  Error if both street and postal addresses blank; one of them must be supplied.	Conditional





SETP50 Reporter Platform Postal Address Line 2	Must only contain the street address (excluding suburb, town or locality, state or territory, postcode, and country) or blank filled.	Optional
SETP51 Reporter Platform Postal Address Suburb, Town, or Locality	The suburb, town, or locality for the postal address. If Postal address line 1 is present, then this field is mandatory. If Postal address line 1 is blank, then this field must also be blank.  Error if both street and postal addresses blank; one of them must be supplied.	Conditional
SETP52 Reporter Platform Postal Address State or Territory	The code assigned to an Australian State or Territory. Field pattern: ACT NSW NT QLD SA TAS VIC WA  This is a conditional field. Error if blank when Country Code is AU	Conditional
SETP53 Reporter Platform Postal Address Postcode	The postcode for the postal address.  This is a conditional field. Error if blank when Country Code is AU	Conditional
SETP54 Reporter Platform Postal Address Country Code	This represents the Country Name as prescribed by AS4590 and inherited from ISO 3166.  This is a mandatory field. Error if blank.	Mandatory
SETP55 Reporter Contact Details	A heading to structure the report.	
SETP56 Reporter Platform Contact Name	The name of the person within the EDP who we should contact if there is a problem with the report.  This is a mandatory field. Error if blank.	Mandatory
SETP57 Reporter Platform Contact Phone Number Country Code	The standard international country code as used in conjunction with telephone numbers.	Optional
SETP58 Reporter Platform Contact Phone Number Area Code	The Australian telephone area code. Telephone number is required if an area code is provided.	Optional
SETP59 Reporter Platform Contact Phone Number	The landline phone number for the contact person, not including the country code or area code.  This is a conditional field. Reporter Platform Contact Phone Number must be provided if Reporter Platform Contact Mobile Phone Number is blank.	Conditional






SETP60 Reporter Platform Contact Mobile Phone Number	The mobile number for the contact person.  This is a conditional field. Reporter Platform Contact Mobile Phone Number must be provided if Reporter Platform Contact Phone Number is blank	Conditional
SETP61 Reporter Platform Contact Email Address	The email address for the contact person.  This is a mandatory field. Error if blank.	Mandatory
SETP62 TIN	A heading to structure the report.	Optional
SETP63 Tax Identification Number	The TIN is the identifying number used for tax purposes in countries under the Common Reporting Standard. For non-resident EDPs, this should be the TIN of their resident country.  This is a conditional field. Error if blank and Country Code is not AU. Do not include Australian identifiers such as ABNs or ARNs here.	Conditional
SETP64 Tax Identification Number issuing Country Code	The Country Code of the country that issued the TIN, as prescribed by AS4590 and inherited from ISO 3166.  This is a Conditional field. Error if AU.	Conditional
SETP65 Residential	A heading to structure the report.	
SETP66 Reporter Platform Residential Country Code	The Country Code for where the EDP operator resides, as prescribed by AS4590 and inherited from ISO 3166. This field must be completed by the EDP operator. This field does not refer to a home address.  This is a mandatory field. Error if blank.	Mandatory
SETP67 Reporter Declaration	A heading to structure the report The Reporter Declaration must be provided, unless the report is being lodged by an Intermediary.	
SETP68 Reporter Platform Declaration Statement Type Code	This is the type of declaration being made: I declare that the information is true and correct.  This is a mandatory field. Error if blank.	Mandatory
SETP69 Reporter Platform	Indicates that the terms stated in the Declaration Text have been accepted or declined.	Conditional






Declaration Statement Accepted Indicator	 This is a mandatory field. Error if not TRUE and lodged by Reporter Platform.	
SETP70 Reporter Platform Declaration Statement Signature Date	<p>The date on which the declaration is signed by the reporting entity.</p>  This is a mandatory field. Error if blank. Signature date must not be later than current date.	Mandatory
SETP71 Reporter Platform Declaration Statement Signatory Identifier	<p>A unique identifier used to identify the individual that made the declaration.</p>  This is a mandatory field. Error if blank.	Mandatory
SETP72 Reporter Declaration Statement Signatory Name	<p>The name of the individual making the declaration.</p>  This is a mandatory field. Error if blank.	Mandatory






Reportable seller information







Label	Report guidance	Field type
SETPP1 Document Reference Identifier	<p>The Document Reference Identifier must be unique across all space and time, and only ever used once. It starts with the receiving country code (Australia is AU), then reporting calendar year, then the reporting company/platform identifier (ABN or ARN), before a unique identifier.</p> <p>{Receiving country}{Report calendar year}{Reporting Platform ABN/ARN} {unique identifier}</p> <p>Example: AU202396153841493d120c3cb-b006-4960-b125-e0ea361a7171</p>  This is a mandatory field. Error if blank or not unique.	Mandatory
SETPP2 Corrected Document Reference Identifier	<p>This is the unique document reference identifier for the report that is to be amended by this report.</p>  Error if blank and Document Type Indicator is Corrected or Deletion.	Optional
SETPP3 Document Type Indicator	<p>The report type indicator. A report can be one of the following:</p> <ul style="list-style-type: none"> New – The record contains new data than hasn't been reported before. Corrected – The record contains corrections to records lodged in a previous report. 	Mandatory



	<ul style="list-style-type: none"> • Deletion – The record is requesting the deletion of a previously lodged report.  This is a mandatory field. Error if blank.	
SETPP4 Seller	<p>A heading to structure the report.</p> <p>This section is repeatable, up to 15 times, for multiple sellers related to a single transaction – for example, if John Smith and Jo Smith are leasing a jointly owned property through a short-term accommodation platform.</p>	
SETPP5 Seller ID	A unique identifier issued to the seller by the Reporter Platform.	Optional
SETPP6 Individual	<p>A heading to structure the report.</p> <p>At least one Individual or Non-individual Seller must be provided.</p>	
SETPP7 Seller Surname or Family Name	<p>This is the surname or family name of an individual seller.</p> <p>If the seller is a business entity, use the non-individual fields.</p>  Error if both (IND: surname) and (both Non-IND names) are blank.	Conditional
SETPP8 Seller First Given Name	<p>This is the given name of the individual seller.</p>  Error if blank and the seller is an individual.	Mandatory
SETPP9 Seller Second Given Name	This is the second given name of the individual seller; it must be provided where it is known to the reporter.	Optional
SETPP10 Seller Date of Birth	<p>The date of birth of the individual seller.</p> <p>The year, month, and day in which an individual was born in the YYYY-MM-DD format.</p>	Mandatory
SETPP11 Australian Business Number	<p>Entities that carry on business in Australia generally have an ABN which is publicly available on ABN Lookup.</p>  This is a conditional field. It is dependent on the Transaction Activity. ABN is: <ul style="list-style-type: none"> • Mandatory for individuals in Ride Sourcing • Mandatory for individuals in Food Delivery • Optional in all other activities. <p>For more information on ride sourcing and ABNs, see Ride-sourcing – what you need to know</p>	Conditional

SETPP12 Non-individual	A heading to structure the report. At least one Individual or Non-individual Seller must be provided.	
SETPP13 Australian Business Number	The ABN of a non-individual seller. Entities that carry on business in Australia generally have an ABN which is publicly available on ABN Lookup .  This is a conditional field; ABN is mandatory if the TIN is blank. If a TIN is provided, leave SETPP13 blank.	Conditional
SETPP14 Registered Business Name	The full organisation name of the non-individual seller.  This is a conditional field; it must be provided if the seller is a non-individual.	Conditional
SETPP15 Trading Name	A heading to structure the report.	
SETPP16 Seller Trading Name	The full trading name of the non-individual seller. If the business does not have a trading name, then this field must be blank filled.	Optional
SETPP17 TIN	A heading to structure the report. For non-individual sellers, either the ABN or TIN must be provided.  This section is conditional; TIN and TIN country code must be provided if ABN is blank and seller is a non-individual.	Conditional
SETPP18 Tax Identification Number	The TIN is the identifying number used for tax purposes in countries under the Common Reporting Standard. For non-resident sellers, this should be the TIN of their resident country.  This section is conditional; TIN and TIN country code must be provided if ABN is blank and seller is a non-individual. Do not include Australian identifiers such as ABNs here.	Conditional
SETPP19 Tax Identification Number Issuing Country Code	The country issuing the TIN. This represents the Country Name as prescribed by AS4590 and inherited from ISO 3166.  This is a conditional field. Error if blank and TIN is completed. Country Code cannot be AU.	Conditional




SETPP20 Seller Address	A heading to structure the report This section is repeatable up to 3 times if the seller has multiple addresses – for example, a separate postal and street address.	
SETPP21 Seller Address Line 1	Must only contain the line 1 of the address (excluding suburb, town or locality, state or territory, postcode, and country).  This is a mandatory field. Error if blank.	Mandatory
SETPP22 Seller Address Line 2	Must only contain the street address (excluding suburb, town or locality, state or territory, postcode, and country) or blank filled.	Optional
SETPP23 Seller Address Suburb, Town, or Locality	The suburb, town, or locality for the seller address.  This is a mandatory field. Error if blank.	Mandatory
SETPP24 Seller Address State or Territory	The code that is assigned to each Australian State or Territory. Field pattern must be: ACT NSW NT QLD SA TAS VIC WA  This is a conditional field. Error if blank when Country Code is AU	Conditional
SETPP25 Seller Address Postcode	The postcode for the seller address. Valid values range from 0200 to 9999.  This is a conditional field. Error if blank when Country Code is AU	Conditional
SETPP26 Seller Address Country Code	The country of the seller address. This represents the Country Name as prescribed by AS4590 and inherited from ISO 3166.  This is a mandatory field. Error if blank.	Mandatory
SETPP27 Contact Details	A heading to structure the report.	
SETPP28 Seller Contact Phone Number Country Code	The standard international country code as used in conjunction with telephone numbers.	Optional
SETPP29 Seller Contact Phone Number Area Code	The Australian telephone area code for the seller.	Optional





SETPP30 Seller Contact Phone Number	<p>The landline phone number for the seller, not including the area code or country code.</p> <p>Error if blank and Seller Contact Phone Number Mobile is blank.</p> <p> This is a conditional field; at least one Seller Contact Phone Number or Seller Contact Phone Number Mobile must be provided.</p>	Conditional
SETPP31 Seller Contact Phone Number Mobile	<p>The mobile phone number for the seller.</p> <p>Error if blank and Seller Contact Phone Number is blank.</p> <p> This is a conditional field; at least one Seller Contact Phone Number or Seller Contact Phone Number Mobile must be provided.</p>	Conditional
SETPP32 Seller Email Address	<p>The email address for the seller</p> <p> This is a mandatory field. Error if blank</p>	Mandatory
SETPP33 Domestic Financial Identifiers	<p>A heading to structure the report.</p> <p>Between 1 and 5 Domestic Financial Identifiers, International Financial Identifiers, and/or Online Accounts must be provided.</p> <p>Repeatable up to 5 times in total across Domestic Financial Identifiers, International Financial Identifiers and Online Accounts. Error if all of these are blank or total number of accounts provided is greater than 5.</p> <p> This is a conditional field; between 1 and 5 of the following sections must be provided:</p> <ul style="list-style-type: none"> • Domestic Financial Identifiers • International Financial Identifiers • Online Account. 	Conditional
SETPP34 Bank Account Name	<p>The name of the reported Australian bank account.</p> <p>This is the name of the account held by a financial institution.</p>	Conditional
SETPP35 BSB	<p>The seller's BSB number for the bank account number.</p> <p> This field must be provided if a Domestic Bank Account Number is provided and International Bank Account, or Online Account are blank.</p>	Conditional
SETPP36 Bank Account Number	<p>The seller's bank account number.</p> <p>A unique identifier assigned by a financial institution, for each individual account held by a customer.</p>	Conditional



	 This field must be provided if a Domestic BSB and is provided and International Bank Account, or Online Account are blank.	
SETPP37 International Financial Identifiers	<p>A heading to structure the report.</p> <p>Between 1 and 5 of Domestic Financial Identifiers, International Financial Identifiers, and/or Online Accounts must be provided.</p> <p>Repeatable up to 5 times in total across Domestic Financial Identifiers, International Financial Identifiers and Online Accounts. Error if all of these are blank or total number of accounts provided is greater than 5.</p> <p> This is a conditional field; between 1 and 5 of the following sections must be provided:</p> <ul style="list-style-type: none"> • Domestic Financial Identifiers • International Financial Identifiers • Online Account. 	Conditional
SETPP38 International Bank Account Name	<p>This is the name of the account held by an international financial institution.</p> <p> This field must be provided if the other International Bank fields are provided.</p>	Conditional
SETPP39 International Bank Identifier	<p>A unique number which identifies the International Financial Institution.</p> <p>The international bank identifier, for example SORT or SWIFT of the international bank account.</p> <p> This field must be provided if the other International Bank fields are provided.</p>	Conditional
SETPP40 International Account Identifier	<p>A unique identifier assigned by an International Financial Institution, for each individual account held by a customer.</p> <p>For example the IBAN of the account.</p> <p> This field must be provided if the other International Bank fields are provided.</p>	Conditional
SETPP41 Online Account	<p>A heading to structure the report.</p> <p>Between 1 and 5 of Domestic Financial Identifiers, International Financial Identifiers, and/or Online Accounts must be provided.</p> <p>Repeatable up to 5 times in total across Domestic Financial Identifiers, International Financial Identifiers and Online Accounts. Error if all of these are blank or total number of accounts provided is greater than 5.</p> <p> This is a conditional field; between 1 and 5 of the following sections must be provided:</p>	Conditional

	<ul style="list-style-type: none"> • Domestic Financial Identifiers • International Financial Identifiers • Online Account. 	
SETPP42 Online Account Name	<p>The name of the online payment service provider.</p> <p> This field must be provided if the other Online Account fields are provided.</p>	Conditional
SETPP43 Online Account Identifier	<p>This is the name of the individual or entity on an online account held by an online payment service provider. The account identifier provided by the online payment service provider.</p> <p> This field must be provided if the other Online Account fields are provided.</p>	Conditional

Transaction information

Label	Report guidance	Field type
SETPP44 Transaction	<p>A heading structure to the report.</p> <p>The transaction record is repeatable to accommodate payments split between multiple sellers for the one transaction. Such as multiple owners of a property, each receiving short term accommodation income into their own account.</p>	
SETPP45 Transaction Activity Code	<p>This is the industry that the transaction relates to.</p> <p>Entries must be either:</p> <ol style="list-style-type: none"> 1. Taxi services/Ride sourcing 2. Short Term Accommodation 3. Other (for Tranche 2 reporting in 2025 only) <p> This is a mandatory field. Error if blank</p>	Mandatory
SETPP46 Transaction Reporter Platform Activity Code – Other Description	<p>Free text field for seller to describe their activity when Other is chosen for Transaction Activity Code.</p> <p> This is a conditional field. Cannot be blank if Other is selected.</p>	Conditional
SETPP47 Financial Account Reference	<p>The account number the payment was made to. This will be either Bank Account Number, International Account Identifier, or Online Account Identifier.</p> <p>When payments are made to more than 1 account within a reporting period, this reference indicates which bank account it was paid to.</p> <p> This is a mandatory field. Error if blank</p>	Mandatory

SETPP48 Activity Sub Code	A heading to structure the report.	
SETPP49 Transaction Activity Sub Code	<p>Required if the Transaction Activity Code is Short Term Accommodation.</p> <p>The following activity sub codes must be reported for short-term accommodation:</p> <ul style="list-style-type: none"> • Office • Hotel room • Bed and breakfast room • Room, part of a dwelling or granny flat • House • Apartment, unit or townhouse • Other accommodation <p> Error if blank and Transaction Activity code is Short Term Accommodation.</p>	Conditional
SETPP50 Transaction Period Start Date	<p>The Period Start Date is either the initial date of the period, unless a seller first lists a property as available, or a driver first becomes available for a booking in which instance the Period Start Date is the actual date within the period that the activity commences.</p> <p>Transactions are reported for the following quarters:</p> <ul style="list-style-type: none"> • July–September • October–December • January–March • April–June. <p> This is a mandatory field. Error if blank</p>	Mandatory
SETPP51 Transaction Period End Date	<p>The Period End Date is either the last date of the quarterly reporting period, except where a seller removes a property as available, or a driver isn't available for booking, then the Period End Date is the actual date the activity ceases within the period.</p> <p>Transactions are reported for the following quarters:</p> <ul style="list-style-type: none"> • July–September • October–December • January–March • April–June. <p> This is a mandatory field. Error if blank</p>	Mandatory
SETPP52 Transaction Currency	<p>All transaction amounts must be in Australian dollars and the Transaction currency code must be the country ISO code for Australia (AUD).</p> <p> This is a mandatory field. Error if blank or not AUD.</p>	Mandatory



SETPP53 Gross Income for Period (GST inclusive)	<p>Gross income is the sum of all income for an activity. This amount is the total of payments for bookings or services minus refunds that may have been made for cancelled bookings or services.</p> <p>Total amount of payments to the seller for the reporting period including GST-and fees and commissions.</p> <p>Gross income amount must be in Australian dollars (AUD) for tax purposes.</p> <p>A conversion must be made to AUD where the payment is made in another currency (see Converting foreign income to Australian dollars).</p> <p> Value can be zero. Error if blank.</p>	Mandatory
SETPP54 GST Amounts Attributed to Total Gross Income	<p>Total GST included in the Gross Income amount for all sales that attract a GST component for the relevant period.</p> <p>GST amounts must be in Australian dollars (AUD) for tax purposes.</p> <p>A conversion must be made to AUD where the payment is made in another currency (see Converting foreign income to Australian dollars).</p> <p>Warning if 0 or blank</p>	Optional
SETPP55 Number of Activities	<p>Total count of all activities for the reporting period.</p> <p>This will be the total number of bookings or services that a reportable seller has provided for that quarter.</p> <p>Do not include bookings or services that were cancelled and no payment was made.</p> <p>Ride sourcing – number of rides provided by reportable seller.</p> <p>Accommodation – equates number of bookings made for short-term accommodation for that quarter.</p> <p> This is a mandatory field. Error if blank.</p>	Mandatory
SETPP56 Fees and Commissions Withheld from Seller (GST inclusive)	<p>Total of fees or commissions withheld by the EDP operator.</p> <p>This amount is to include the GST component.</p> <p>Fees and commissions amount must be in Australian dollars (AUD) for tax purposes.</p> <p>A conversion must be made to AUD where the payment is made in another currency (see Converting foreign income to Australian dollars).</p> <p>Warning if blank</p>	Optional





SETPP57 GST Amounts Included in Fees and Commissions Withheld from Seller	Total GST included in the fees and commissions that attract a GST component for the relevant period (for more information on understanding GST obligations see GST) GST amounts must be in Australian dollars (AUD) for tax purposes. A conversion must be made to AUD where the payment is made in another currency (see Converting foreign income to Australian dollars). Warning if blank	Optional
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Property information

Property information must be provided where the Transaction Activity Code is Short Term Accommodation.

Where a seller or host has multiple properties (that is, more than one listed property), the Short Term Accommodation information should be provided for each property. The Reportable Seller Information table is repeatable.

Label	Report guidance	Field type
SETPP58 Property	A heading structure to the report.	
SETPP59 Property ID	Where Activity Code is Short Term Accommodation, this field can be completed if available. For properties listed on short-term accommodation platforms, this is the identification number for the individual property issued by the EDP operator. Where an entity lists multiple properties, each property should be reported separately.	Optional
SETPP60 Property Address Line 1	Must only contain the street address (excluding suburb, town or locality, state or territory, postcode, and country).  Error if not supplied where activity = Short term accommodation	Conditional
SETPP61 Property Address Line 2	Must only contain the street address (excluding suburb, town or locality, state or territory, postcode, and country) or blank filled.	Optional
SETPP62 Property Address Suburb, Town, or Locality	Where Activity Code is Short Term Accommodation, this field must be completed. The suburb, town, or locality for the property address.  Error if not supplied where activity = Short term accommodation	Conditional

SETPP63 Property Address State or Territory	<p>Where Activity Code is Short Term Accommodation, this field must be completed. The state or territory for the property address. This field must be set to one of the appropriate codes.</p> <p>Field pattern must be ACT NSW NT QLD SA TAS VIC WA</p> <p> Error if not supplied where activity = Short term accommodation.</p>	Conditional
SETPP64 Property Address Postcode	<p>Where Activity Code is Short Term Accommodation, this field must be completed. The postcode for the property address.</p> <p> Error if not supplied where activity = Short term accommodation.</p>	Mandatory
SETPP65 Property Address Country Code	<p>The country code of the property address.</p> <p>This represents the Country Name as prescribed by AS4590 and inherited from ISO 3166.</p> <p> Error if blank or not Country Code AU.</p>	Mandatory
SETPP66 Number of nights booked	<p>This is the number of nights booked at the accommodation within the reporting bi-annual reporting period.</p> <p>It is the number of nights stayed by clients for that quarter. Bookings of less than one night should be entered as 1.</p> <p> Error if blank and activity code = Short term accommodation.</p>	Conditional

Amend a report

A report with the Message type indicator of Amend can contain combinations of seller record corrections and deletions. If new seller records are required, then a separate report must be sent .

If you intend to correct the Reporter Platform information you can include seller record corrections and deletions in the same report.

If you intend to delete the Reporter Platform record the report must also delete all seller records linked to the platform in the report for that reporting period.

How to correct a record

The tables below summarise how to correct records.

Message specification element

Element	Description
Message Reference Identifier (SETP1)	Create a new unique value for the report that will correct previously sent records.
Corrected Message Reference Identifier (SETP2)	Leave blank.
Message Type Indicator (SETP3)	Enter Amend

Reporter Platform specification element

Element	Description
Reporter Platform Document Reference Identifier (SETP30)	When correcting the Seller records, enter the Platform Document Reference Identifier that was used in the previously sent report that contained those Seller records (for the same reporting period). If you are correcting the platform details only or as well as Seller records, generate a new unique value.
Reporter Platform Corrected Document Reference Identifier (SETP31)	If you are correcting the Seller records only, leave blank. If you are correcting the platform details only or as well as Seller records, enter the Reporter Platform Document Reference Identifier of the platform record you are correcting.

Reporter Platform Document Type Indicator (SETP32)	<p>If you are correcting Seller records only, enter Resent.</p> <p>If you are correcting the platform details only or as well as Seller records, enter Corrected.</p>
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Seller specification element

Element	Description
Document Reference Identifier (SETPP1)	Generate a new unique value.
Corrected Document Reference Identifier (SETPP2)	Enter the Document Reference Identifier of the seller record being corrected.
Document Type Indicator (SETPP3)	Enter Corrected

How to delete a record

The tables below summarise how to delete records. You should update each data element as described. If you intend to delete the Reporter Platform record the report must also contain deletions of seller records linked to the platform in the report.

Message specification element

Element	Description
Message Reference Identifier (SETP1)	Create a new unique value for the report that will delete previously sent records.
Corrected Message Reference Identifier (SETP2)	Leave blank.
Message Type Indicator (SETP3)	Enter Amend.

Reporter Platform specification element

Element	Description
Reporter Platform Document Reference Identifier (SETP30)	When deleting one or many Seller records and not deleting the platform record. If you are deleting the Reporter Platform record, generate a new unique value.
Reporter Platform Corrected Document Reference Identifier (SETP31)	If you are deleting Seller records only, leave blank. If you are deleting the Reporter Platform record, enter the Document Reference Identifier of the Reporter Platform record you are deleting.
Reporter Platform Document Type Indicator (SETP32)	If you are deleting seller records only, enter Resent. If you are deleting the Reporter Platform record, enter deletion.

Seller specification element

Element	Description
Document Reference Identifier (SETPP1)	Generate a new unique value.
Corrected Document Reference Identifier (SETPP2)	Enter the Document Reference Identifier of the seller record being deleted.
Document Type Indicator (SETPP3)	Enter Deletion.

Cancel a previously lodged report

You can cancel a previously lodged report in full without re-sending the seller records. The report type indicator must be Cancellation.

Note:

- If more than one report for a period has been sent, you cannot cancel any of the reports. You will need to make the corrections at the record level using the Amend process.
- You cannot delete a previously lodged report for the same period that had Platform or Seller records corrected.
- You can only delete a previously lodged report using a report cancellation request if the report you are cancelling is the **only** report for that reporting period.

How to cancel a report

The tables below summarise how to delete a report in full. You should update each data element as described.

Message specification element

Element	Description
Message Reference Identifier (SETP1)	Create a new unique value for the report that will delete a previously sent report.
Corrected Message Reference Identifier (SETP2)	Enter the Message Reference Identifier of the previously sent report, that this report is deleting.
Message Type Indicator (SETP3)	Enter Cancellation.

Reporter Platform specification element

Element	Description
Reporter Platform Document Reference Identifier (SETP30)	Enter the Platform Document Reference Identifier that was used in the previously sent report that contained those Seller records (for the same reporting period) that this report is deleting.
Reporter Platform Corrected Document Reference Identifier (SETP31)	Leave blank.
Reporter Platform Document Type Indicator (SETP32)	Enter Resent.