GUIDE	EXTERNAL	MARCH 2026	OFFICIAL
FORMAT	AUDIENCE	DATE	CLASSIFICATION

Australian Government
Australian Taxation Office

Sharing Economy Reporting Regime (SERR)

Implementation Guide

Version 4.5

OFFICIAL

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

Version control

Version	Release date	Description of changes
1.0	13 December 2022	Draft for closed consultation
1.1	16 March 2023	Restructure of content, duplication removed, content condensed and simplified
2.0	23 March 2023	Endorsed for public consultation
2.1	5 May 2023	Feedback incorporated from public consultation and field name changes
3.0	26 May 2023	Endorsed for publishing
3.1	4 September 2023	Clearer instruction on validations and amending reports
3.2	25 October 2023	Update to terms to reflect MST
4.0	12 February 2024	Addition of SETP/SETPP parameters for Tranche 2 activities. Review of amendment and cancellation related information.
4.1	7 June 2024	Clearer instructions on unique identifiers and cancelling reports
4.2	8 November 2024	Clearer descriptions of certain fields
4.3	22 June 2025	Simplification of the correction process
4.4	7 November 2025	Addition of TAN field to facilitate the ability to lodge via the ATO Online for Agents channel with the associated modification and creation of validation rules to support the change.
4.5	13 March 2026	Expansion of ISO 8601 UTC timestamp requirements to include permitted variations within the UTC (Z) designator.

Endorsement

Version 4.5 endorsed by	Date
Tony Goding Assistant Commissioner, Shadow Economy Program and Third Party Reporting – Small Business	13 March 2026

Previous endorsements

Version and endorsement/s	Date
Version 4.4 endorsed Tony Goding Assistant Commissioner, Shadow Economy Program and Third Party Reporting – Small Business	7 November 2025
Version 4.3 endorsed Tony Goding Assistant Commissioner, Shadow Economy Program and Third Party Reporting – Small Business	30 June 2025
Version 4.2 endorsed Tony Goding Assistant Commissioner, Shadow Economy Program and Third Party Reporting – Small Business	29 October 2024
Version 4.1 endorsed Deb Goldfinch Assistant Commissioner, Small Business Experience – Small Business	12 June 2024
Version 4.0 endorsed by Emma Tobias Assistant Commissioner, Small Business Experience – Small Business	12 February 2024
Version 3.1 endorsed by Emma Tobias Assistant Commissioner, Small Business Experience – Small Business	25 October 2023
Version 3.0 endorsed by Emma Tobias Assistant Commissioner, Small Business Experience – Small Business	26 May 2023
Version 2.0 endorsed by Emma Tobias Assistant Commissioner, Small Business Experience – Small Business	23 March 2023

Contents

1. Introduction **5**
Purpose and audience 5
Supporting documentation 5
Acronyms and initialisms 6
Glossary… 7
What is the Sharing Economy Reporting Regime? 8
2. Reporting obligations **9**
What to report 9
When to report 9
How to report 10
3. Storage requirements **11**
Record keeping 11
Privacy…..…… 11
4. MST and XML Schema guidance **12**
Message specification 12
Intermediary information 13
Reporter platform information 16
Reportable seller information 21
Transaction information 27
Property information 30
5. Cancelling and relodging reports **32**
Cancelling a report 32
Cancelling a seller record 33
6. Appendix **34**

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).

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 *Taxation Administration Act 1953*	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 *GST on supplies made through electronic distribution platforms*	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.
Legislative Instrument 2025/5	This instrument is the *Taxation Administration (Reporting Exemptions for Electronic Distribution Platform Operators) Determination 2025*.

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
TAN	Tax Agent Number
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 *Telecommunications Act 1997*.
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)	A service that allows entities to make supplies available to end users and is delivered by means of electronic communication. Electronic distribution platform is defined in section 84-70 of *A New Tax System (Goods and Services Tax) Act 1999* (the GST Act). Disregard 84-70(1)(c), as this exclusion does not apply when determining if an EDP must report under SERR. Note: We may also refer to an operator of an EDP as the 'reporter platform' or 'platform operator'.
Intermediary	The entity lodging the report on behalf of the EDP – for example, a data manager, tax agent 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 service provider within the sharing economy.
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 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 where those entities are connected with Australia.

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.

SERR was introduced to be delivered in two Tranches for different industry groups, as outlined below.

Tranche 1
SERR reporting commenced for transactions made from 1 July 2023 for EDPs supplying:

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

Tranche 2
SERR reporting commenced for transactions made from 1 July 2024 for all other reportable transactions. These include:

- movable assets such as heavy vehicles, caravans and aquatic vessels
- food delivery services
- rental or leasing of fixed location assets such as residential recreation spaces, office space, parking or storage facilities
- services such as peer-to-peer subscription services, content creation and online tasking.

If you operate an 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, digital goods or the performance of other tasks and activities.

Platforms are not required to report transactions that are 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.

EDP operators do not need to report details of all supplies made through their EDP. For a list of transactions that are not required to be reported, see Transactions reportable under SERR.

For more information on reporting obligations, see Taxation Administration (Reporting Exemptions for Electronic Distribution Platform Operators) Determination 2025.

When to report

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 Taxation Administration (Reporting by Electronic Distribution Platform Operators) Legislative Instrument 2022.

How to report

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

Intermediaries

An intermediary – for example a software provider, data manager, agent or parent company acting on behalf of an EDP – must have authorisation from the EDP to prepare and lodge the SERR report on the EDP's behalf.

Intermediaries must complete the intermediary declaration statement within the SERR report to evidence authorisation granted by the EDP to report on their behalf.

An intermediary must log into their own Online services for business, Online Services for agents or Online services for non-resident and lodge the report on behalf of the EDP via File transfer**.**

Tax agents of EDP operators

Tax agents who represent EDP operators can lodge the SERR report via Online services for agents. (see Accessing Online services for agents).

EDP operators or intermediaries with an ABN

EDP operators or intermediaries who have an ABN can lodge the SERR report via Online services for business (see Accessing Online services for business).

Non-resident EDP operators or intermediaries not entitled to an ABN

EDP operators or intermediaries without an ABN will need to have an ATO Reference Number (ARN) to lodge the SERR report. The steps to take are:

1. Register for an AUSid
2. Set up access to Online services for non-residents.

If the EDP operator or intermediary does not have an ARN, they will be allocated one when registering for SERR reporting in Online Services for Non-residents.

3. Storage 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

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 found here sharing economy taxable payments specification**.** A visual representation of the file structure is displayed in the appendix.

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. We will work with EDP operators and intermediaries to improve data quality and data errors. This may require **additional reports** in some cases.

Unique identifiers must only be used once in a report (including SETP1, SETP30 and SETPP1)**.** They cannot be reused in any future report, unless used for correction. Reuse of these identifiers will result in **rejection** of the report.

Message specification

Label	Report guidance	Field type
SETP1 Message Reference Identifier	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. {Receiving country}{Report calendar year}{Reporting Platform ABN/ARN}{unique identifier} **Example**: AU2023123456789011 20c3cb-b006-4960-b125-e0ea361a0002 ⛔ This is a mandatory field. Error if blank.	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	The report type indicator. A report can be one of the following: • **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. Note: Cancellation is only used when cancelling an entire report that was previously reported as New in	Mandatory

	SETP3. To correct or cancel records within a previously lodged report, use Amend. • **Nil** – Nothing to report by the reporting platform for the reporting period. ⛔ This is a mandatory field. Error if blank.	
SETP4 Timestamp	The timestamp is system generated (ISO 8601 – UTC). ⛔ This is a mandatory field. Error if blank.	Mandatory

Intermediary information

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	Entities that carry on business in Australia generally have an ABN, which is publicly available on the Australian Business Register. ⛔ This is a conditional field. If the Intermediary Australian Business Number is blank, Intermediary ATO Reference Number or Intermediary Tax Agent Number must be provided.	Conditional
SETP7 Intermediary ATO Reference Number	Entities not entitled to an ABN may use an ARN for reporting via the Online services for non-residents portal. ⛔ This is a conditional field. If Intermediary Australian Business Number or Intermediary Tax Agent Number isn't available, Intermediary ATO Reference Number must be provided.	Conditional
SETP8 Intermediary Organisation Name	The full, legal, business name of the authorised Intermediary. ⛔ Error if blank and lodged by Intermediary.	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 Code 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	Either a landline phone number or a mobile phone number must be provided.	Conditional

Contact Mobile Number	⛔ Error if blank and Intermediary Contact Phone Number is blank and lodged by an Intermediary.	
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: • 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	The date the declaration is signed by the reporting entity. ⛔ Error if blank and lodged by Intermediary and date is later than the current date. Date must be in CCYYMMDD format.	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
SETP73 Intermediary Tax Agent Number	The Tax Agent number of the agent lodging a report on the EDP's behalf via **ATO Online Services for Agents**. ⛔ This is a conditional field. If Intermediary Australian Business Number or Intermediary ATO Reference Number isn't available, an Intermediary Tax Agent Number must be provided.	Conditional

Reporter platform information

Label	Report guidance	Field type
SETP29 Reporting Party	A heading to structure the report. 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. 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.	
SETP30 Reporter Platform Document Reference Identifier	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. {Receiving country}{Report calendar year}{Reporting Platform ABN/ARN}{unique identifier} **Example:** AU2023123456789011 20c3cb-b006-4960-b125-e0ea361a8858 ⛔ This is a mandatory field. Error if blank.	Mandatory
SETP31 Reporter Platform Corrected Document Reference Identifier	This is the unique Document Reference Identifier for the reporting platform record that is to be amended by this report. ⛔ Error if blank and Document Type Indicator is Corrected or Deletion.	Optional
SETP32 Reporter Platform Document Type Indicator	The type of lodgment data that is being submitted. The valid values are: • New • Corrected • Deletion • Resent ⛔ This is a mandatory field. Error if blank.	Mandatory
SETP33 Reporting Period Start Date	The start date for the period of the report. It must be in the format CCYYMMDD For example, if the information reported is for the period 1 July 2023 to 31 December 2023, report 20230701 in this field. The reporting period start date for the platform will be either:	Mandatory

	1 July YYYY or 1 January YYYY ⛔ Error if blank or future-dated; date must be a biannual start CCYYMMDD. Start date cannot be earlier than legislative reporting start date. The Period Start Date and Period End Date must be within the same calendar year.	
SETP34 Reporting Period End Date	The end date for the period of the report. It must be in the format CCYYMMDD 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. The reporting period end date for the platform will be either: 30 June YYYY or 31 December YYYY ⛔ Error if blank or future-dated; date must be a biannual end CCYYMMDD. Must not be greater than 6 months from the Reporting Period Start Date.	Mandatory
SETP35 Reporter Platform Australian Business Number	Entities that carry on business in Australia generally have an ABN which is publicly available on **ABN Lookup**. Error if both ARN and ABN are blanks. The ABN must be a valid Australian Business Number and pass relevant checks. ⛔ This is a conditional field. Either the ABN or ARN must be reported.	Conditional
SETP36 Reporter Platform ATO Reference Number	Entities not entitled to an ABN may use an ARN for reporting via the Online services for non-residents portal. ⛔ This is a conditional field. Either the ABN or ARN must be reported.	Conditional
SETP37 Business Name	A heading to structure the report.	
SETP38 Reporter Platform Business Name	The full organisation name of the reporter platform. ⛔ Error if blank.	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 left blank.	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 Code 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 Code 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 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 Declaration Statement Accepted Indicator	Indicates that the terms stated in the Declaration Text have been accepted or declined. ⛔ This is a mandatory field. Error if not TRUE and lodged by Reporter Platform.	Conditional
SETP70 Reporter Platform Declaration Statement Signature Date	The date on which the declaration is signed by the reporting entity. ⛔ This is a mandatory field. Error if blank. Signature date must not be later than current date. Date must be in CCYYMMDD format.	Mandatory

SETP71 Reporter Platform Declaration Statement Signatory Identifier	A unique identifier used to identify the individual that made the declaration. ⛔ This is a mandatory field. Error if blank.	Mandatory
SETP72 Reporter Declaration Statement Signatory Name	The name of the individual making the declaration. ⛔ This is a mandatory field. Error if blank.	Mandatory

Reportable seller information

Label	Report guidance	Field type
SETPP1 Document Reference Identifier	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. {Receiving country}{Report calendar year}{Reporting Platform ABN/ARN}{unique identifier} **Example:** AU202312345678901d120c3cb-b006-4960-b125-e0ea361a7171 ⛔ This is a mandatory field. Error if blank or not unique.	Mandatory
SETPP2 Corrected Document Reference Identifier	This is the unique document reference identifier for the previous report that is to be amended by this report. ⛔ Error if blank and Document Type Indicator is Corrected or Deletion.	Optional
SETPP3 Document Type Indicator	The report type indicator. A report can be one of the following: • **New** – The record contains new data than hasn't been reported before. • **Corrected** – The record contains corrections to records lodged in a previous record. • **Deletion** – The record is requesting the deletion of a previously lodged record. ⛔ This is a mandatory field. Error if blank.	Mandatory

SETPP4 Seller	A heading to structure the report. This section is repeatable, up to 15 times, for multiple sellers related to a single transaction. Do not include more than one seller per transaction unless the entities are linked to that transaction. Example, if John Smith and Jo Smith are listed as sellers of a jointly owned property through a short-term accommodation platform and both receive income from that property.	
SETPP5 Seller ID	A unique identifier issued to the seller by the Reporter Platform.	Optional
SETPP6 Individual	A heading to structure the report. At least one Individual or Non-individual Seller must be provided.	
SETPP7 Seller Surname or Family Name	This is the surname or family name of an individual seller. If the seller is a business entity, use the non-individual fields. ⛔ Error if both (IND surname) and (both Non-IND names) are blank.	Conditional
SETPP8 Seller First Given Name	This is the given name of the individual seller. ⛔ 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	The date of birth of the individual seller. The year, month, and day in which an individual was born in the CCYYMMDD format. ⛔ Error if blank and the seller is an individual. Must start with a 1 or 2.	Mandatory
SETPP11 Australian Business Number	Entities that carry on business in Australia generally have an ABN which is publicly available on **ABN Lookup**. ⛔ This is a conditional field. It is dependent on the Transaction Activity. ABN is: • Mandatory for individuals when the Transaction Activity Code is Ride-Sourcing or Taxi services • Optional in all other activities. For more information on ride-sourcing and ABNs, see Ride-sourcing – what you need to know	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 Code 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 Code 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	The landline phone number for the seller, not including the area code or country code. Error if blank and Seller Contact Phone Number Mobile is blank.	Conditional

	⛔ This is a conditional field; at least one Seller Contact Phone Number or Seller Contact Phone Number Mobile must be provided.	
SETPP31 Seller Contact Phone Number Mobile	The mobile phone number for the seller. Error if blank and Seller Contact Phone Number is blank. ⛔ This is a conditional field; at least one Seller Contact Phone Number or Seller Contact Phone Number Mobile must be provided.	Conditional
SETPP32 Seller Email Address	The email address for the seller. ⛔ This is a mandatory field. Error if blank.	Mandatory
SETPP33 Domestic Financial Identifiers	A heading to structure the report. A minimum of 1 and up to 5 Domestic Financial Identifiers, International Financial Identifiers, and/or Online Accounts must be provided. Repeatable up to 5 times per 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 15. ⛔ This is a conditional field; at least 1 of the following sections must be provided: • Domestic Financial Identifiers • International Financial Identifiers • Online Account.	Conditional
SETPP34 Bank Account Name	The name of the bank account owner as reported to the bank.	Conditional
SETPP35 BSB	The BSB number for the bank account number. ⛔ This field must be provided if a Domestic Bank Account Number is provided and International Bank Account, or Online Account are blank.	Conditional
SETPP36 Bank Account Number	The bank account number. A unique identifier assigned by a financial institution, for each individual account held. ⛔ This field must be provided if a Domestic BSB and is provided and International Bank Account, or Online Account are blank.	Conditional
SETPP37 International Financial Identifiers	A heading to structure the report. Repeatable up to 5 times.	Conditional

	⛔ This is a conditional field; between 1 and 5 of the following sections must be provided: • Domestic Financial Identifiers • International Financial Identifiers • Online Account.	
SETPP38 International Bank Account Name	The account holder's name of the reported international bank account. ⛔ This field must be provided if the other International Bank fields are provided.	Conditional
SETPP39 International Bank Identifier	A unique number which identifies the International Financial Institution. For example the SORT or SWIFT of the international bank account. ⛔ This field must be provided if the other International Bank fields are provided.	Conditional
SETPP40 International Account Identifier	A unique identifier assigned by an International Financial Institution, for each individual account held. ⛔ This field must be provided if the other International Bank fields are provided.	Conditional
SETPP41 Online Account	A heading to structure the report. Repeatable up to 5 times. ⛔ This is a conditional field; between 1 and 5 of the following sections must be provided: • Domestic Financial Identifiers • International Financial Identifiers • Online Account.	Conditional
SETPP42 Online Account Name	The name of the online payment service provider. ⛔ This field must be provided if the other Online Account fields are provided.	Conditional
SETPP43 Online Account Identifier	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. ⛔ This field must be provided if the other Online Account fields are provided.	Conditional

Transaction information

Label	Report guidance	Field type
SETPP44 Transaction	A heading structure to the report. 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 income into their own account.	
SETPP45 Transaction Activity Code	This is the industry that the transaction relates to. Entries must be either: • Ride-sourcing or Taxi services • Short Term Accommodation • Movable Asset • Food Delivery • Fixed Location Asset • Service • Other ⛔ This is a mandatory field. Error if blank.	Mandatory
SETPP46 Transaction Reporter Platform Activity Code – Other Description	Free text field for seller to describe their activity when Other is chosen for Transaction Activity Code. This must also be used to when Activity Code is Moveable Asset. The registration number and State of registration must be present. ⛔ This is a conditional field. Cannot be blank if Moveable Asset or Other is selected.	Conditional
SETPP47 Financial Account Reference	The account number the payment was made to or the most recent bank account used on the seller's record. This will be either Bank Account Number, International Account Identifier, or Online Account Identifier. When payments are made to more than one account within a reporting period, this reference indicates which bank account was last used. ⛔ This is a mandatory field. Error if blank.	Mandatory
SETPP48 Activity Sub Code	A heading to structure the report.	
SETPP49 Transaction Activity Sub Code	When Transaction Activity Code is Short Term Accommodation, Activity Sub Type Code must be either: • Office • Hotel room • Bed and Breakfast room • Room/part dwelling/granny flat • House	Conditional

	• Apartment/unit/townhouse • Other accommodation. When Transaction Activity Code is Movable Asset, Activity Sub Type Code must be either: • Towable asset • Aquatic vessel • Heavy vehicle or car • Construction vehicle • Airplane • Fashion Sharing • Other Movable Asset. When Transaction Activity Code is Fixed Location Asset, Activity Sub Type Code must be either: • Residential recreation space • Parking Spot/Garage • Storage space • Other Fixed Location Asset. When Transaction Activity Code is Service, Activity Sub Type Code must be either: • Experience • Skills Provisions • Tasking • Content creation • Peer-to-Peer Subscription • Other service. ⛔ Error if blank and Transaction Activity code is Short Term Accommodation, Moveable Asset, Fixed Location Asset or Service.	
SETPP50 Transaction Period Start Date	The Period Start Date is either the initial date of the period or the first date within that quarterly reporting period that the seller became an active seller. Transactions are reported for the following quarters: • July–September • October–December • January–March • April–June. ⛔ This is a mandatory field. Error if blank.	Mandatory
SETPP51 Transaction Period End Date	The Period End Date is either the last date of the quarterly reporting period or the last date within that quarterly reporting period that the seller was an active seller.	Mandatory

	Transactions are reported for the following quarters: • July–September • October–December • January–March • April–June. Dates must be in CCYYMMDD format. ⛔ This is a mandatory field. Error if blank.	
SETPP52 Transaction Currency	All transaction amounts must be in Australian dollars and the Transaction Currency code must be the currency code for Australia (AUD). ⛔ This is a mandatory field. Error if blank or not AUD.	Mandatory
SETPP53 Gross Income for Period (GST inclusive)	Gross income is the sum of all income for a type of activity. This amount is the total of consideration paid for supplies of that activity type, minus the amount of consideration that has been refunded in relation to that activity type because of the cancellation through the platform. Total gross amount paid to the seller for the reporting period must include any GST and fees and commissions. Gross income amount **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). ⛔ Error if blank or value has more than 2 numbers after the decimal. Value can be 0.	Mandatory
SETPP54 GST Amounts Attributed to Total Gross Income	Total GST included in the Gross Income amount for all sales that attract a GST component for the relevant period. 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). ⛔ Error if value has more than 2 numbers after the decimal. Warning if blank or 0.	Optional
SETPP55 Number of Activities	Total count of all activities or supplies for the reporting period. This will be the total number of bookings or services that a reportable seller has provided for that quarter.	Mandatory

	Do not include bookings or services that were cancelled and no payment was made. This can be 0. This is a mandatory field. Error if blank.	
SETPP56 Fees and Commissions Withheld from Seller (GST inclusive)	Total of fees or commissions withheld by the EDP operator. This amount is to include the GST component. Fees and commissions amount **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). Error if value has more than 2 numbers after the decimal. Warning if blank.	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). Error if value has more than 2 numbers after the decimal. Warning if blank.	Optional

Property information

Property information must be provided where the Transaction Activity Code is Short Term Accommodation or Fixed Location Asset.

Where a seller has multiple properties or assets (that is, more than one listed property), the information should be provided for each.

Label	Report guidance	Field type
SETPP58 Property	A heading to structure the report. The Reportable Seller Information table is repeatable.	
SETPP59 Property ID	This is the identification number for the individual property/asset 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 or Fixed Location Asset.	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 field.	Optional
SETPP62 Property Address Suburb, Town, or Locality	The suburb, town, or locality for the property address. ⛔ Error if not supplied where activity = Short term accommodation or Fixed Location Asset.	Conditional
SETPP63 Property Address State or Territory	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. Field pattern must be ACT| NSW| NT| QLD| SA| TAS| VIC| WA ⛔ Error if not supplied where activity = Short term accommodation or Fixed Location Asset	Conditional
SETPP64 Property Address Postcode	The postcode for the property address. ⛔ Error if not supplied where activity = Short Term Accommodation or Fixed Location Asset.	Mandatory
SETPP65 Property Address Country Code	The country code of the address. This represents the Country Code as prescribed by AS4590 and inherited from ISO 3166. ⛔ Error if blank or not Country Code AU.	Mandatory
SETPP66 Number of nights booked	This is the total number of nights booked and attended at the accommodation within the bi-annual reporting period. Bookings of less than one night should be entered as 1. For Fixed Location Asset this can be the number of times the asset was rented or 0. ⛔ Error if blank and activity code = Short term accommodation or Fixed Location Asset.	Conditional

5. Cancelling and relodging reports

You can cancel parts of, or a whole report that you have previously lodged. You instruct us of the change you want through the Message Type Indicators and Document Type Indicators in the schema.

There are only certain combinations of Message Type and Document Type that are compatible under SERR. The table below outlines acceptable combinations of Message and Document types. Combinations not in the table below that are lodged will not be processed and will require a resubmission.

If you require assistance on making changes to another report that is not the most recent contact sharingeconomyreporting@ato.gov.au.

Cancelling a report

You can only cancel the most recent report sent. When you cancel the report you are cancelling the whole report including all seller records.

Field	Field	Action
SETP1	Message Reference Identifier	Generate new unique identifier
SETP2	Corrected Message Reference Identifier	Quote the Message Reference Identifier (SETP1) of the report you want to cancel
SETP3	Message Type Indicator	“Cancellation”
SETP30	Reporter Platform Document Reference Identifier	Quote the Reporter Platform Document Reference Identifier (SETP30) of the report you want to cancel
SETP31	Reporter Platform Corrected Document Reference Identifier	NULLORBLANK
SETP32	Reporter Platform Document Type Indicator	“Resent”
SETPP1	Document Reference Identifier	NULLORBLANK
SETPP2	Corrected Document Reference Identifier	NULLORBLANK
SETPP3	Document Type Indicator	NULLORBLANK

After cancelling a report send a new report.

Cancelling a seller record

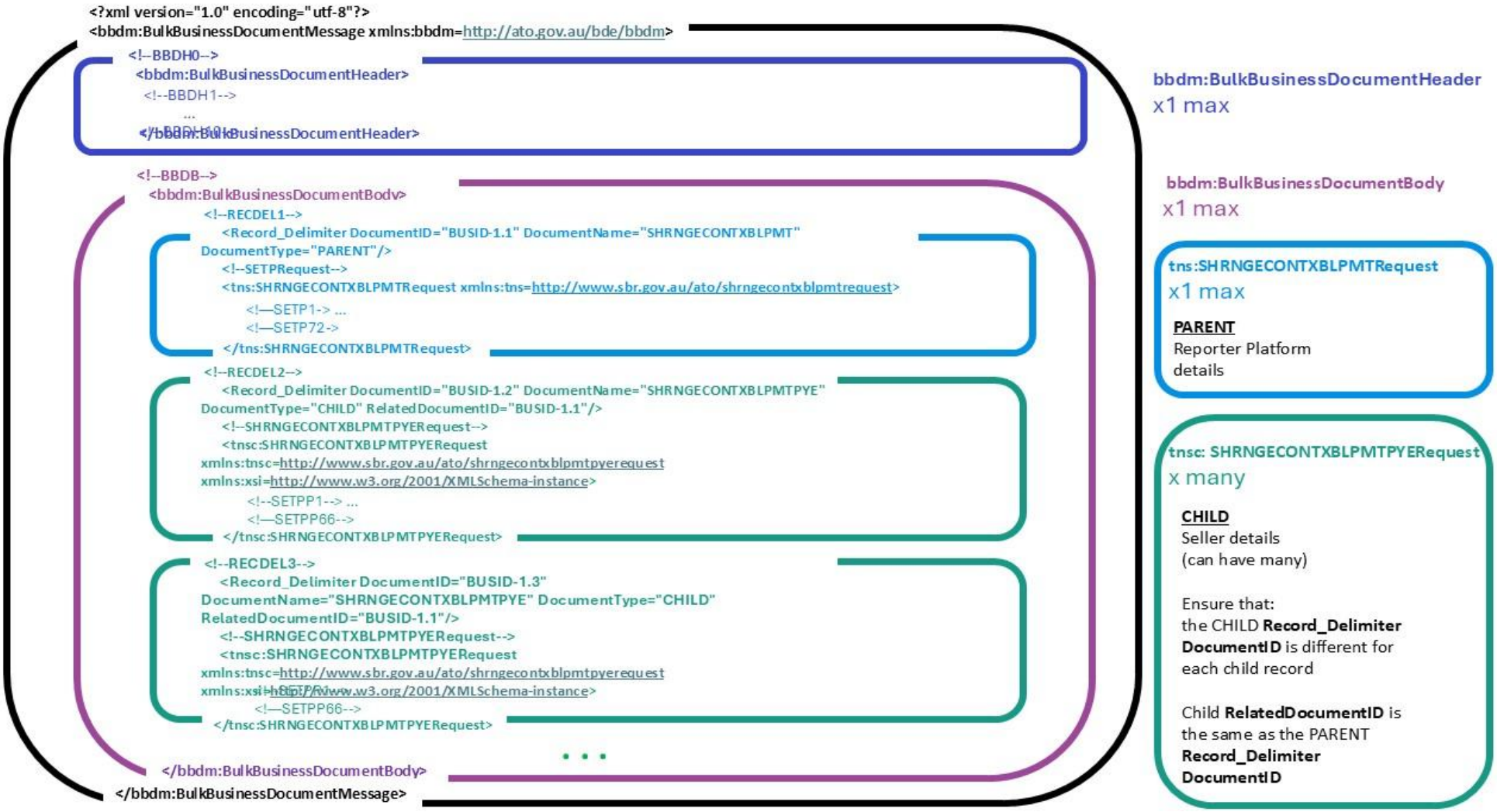
You can cancel one or many seller records. Those records must be from the most recent report sent.

Field	Field	Action
SETP1	Message Reference Identifier	Generate new unique identifier
SETP2	Corrected Message Reference Identifier	NULLORBLANK
SETP3	Message Type Indicator	“Amend”
SETP30	Reporter Platform Document Reference Identifier	Quote the Reporter Platform Document Reference Identifier (SETP30) of the record you want to cancel seller records within
SETP31	Reporter Platform Corrected Document Reference Identifier	NULLORBLANK
SETP32	Reporter Platform Document Type Indicator	“Resent”
SETPP1	Document Reference Identifier	Generate new unique identifier
SETPP2	Corrected Document Reference Identifier	Quote the Document Reference Identifier (SETPP1) of the seller record you want to cancel
SETPP3	Document Type Indicator	“Deletion”

After cancelling seller records send a new report.

6. Appendix

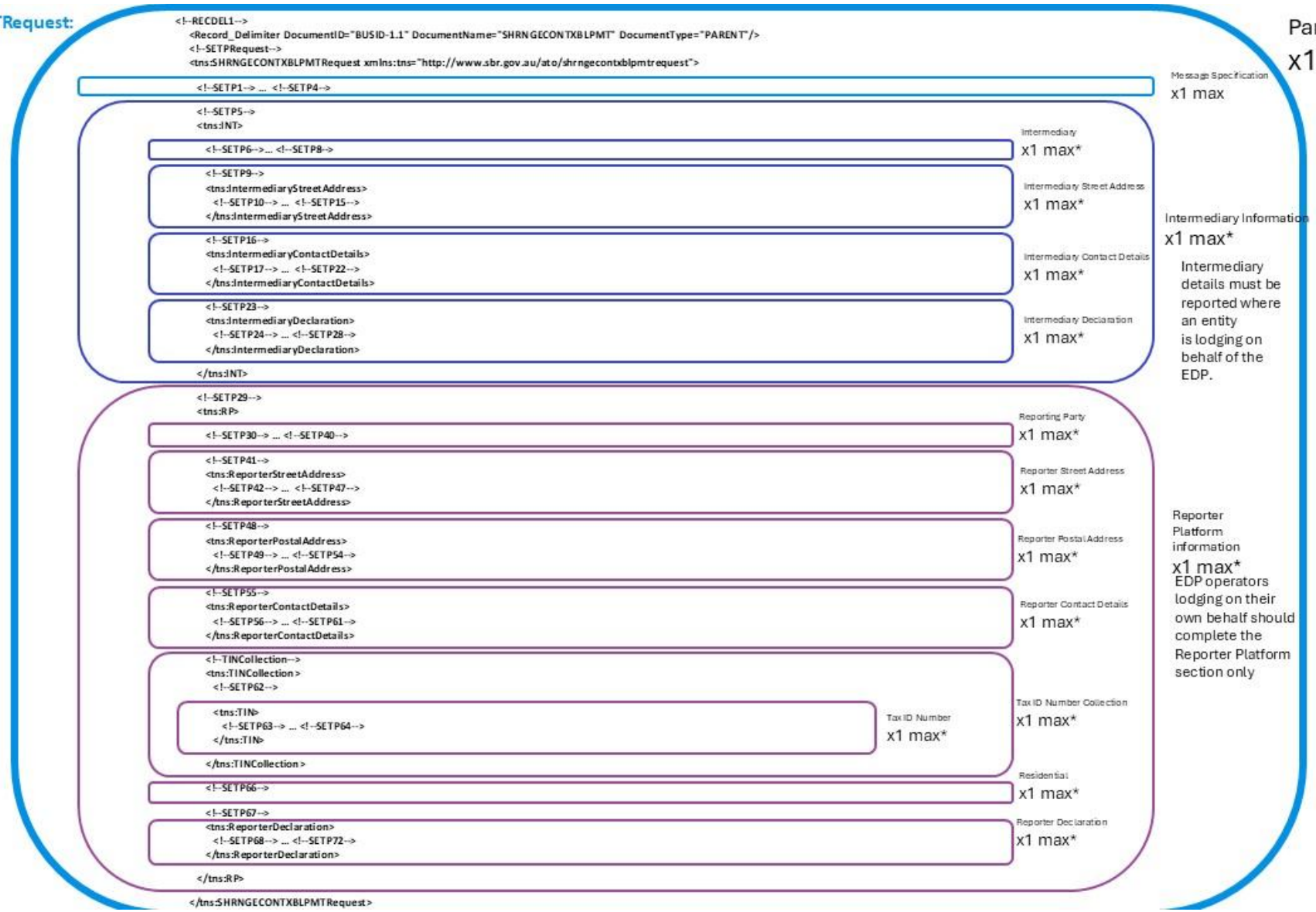
Data structure

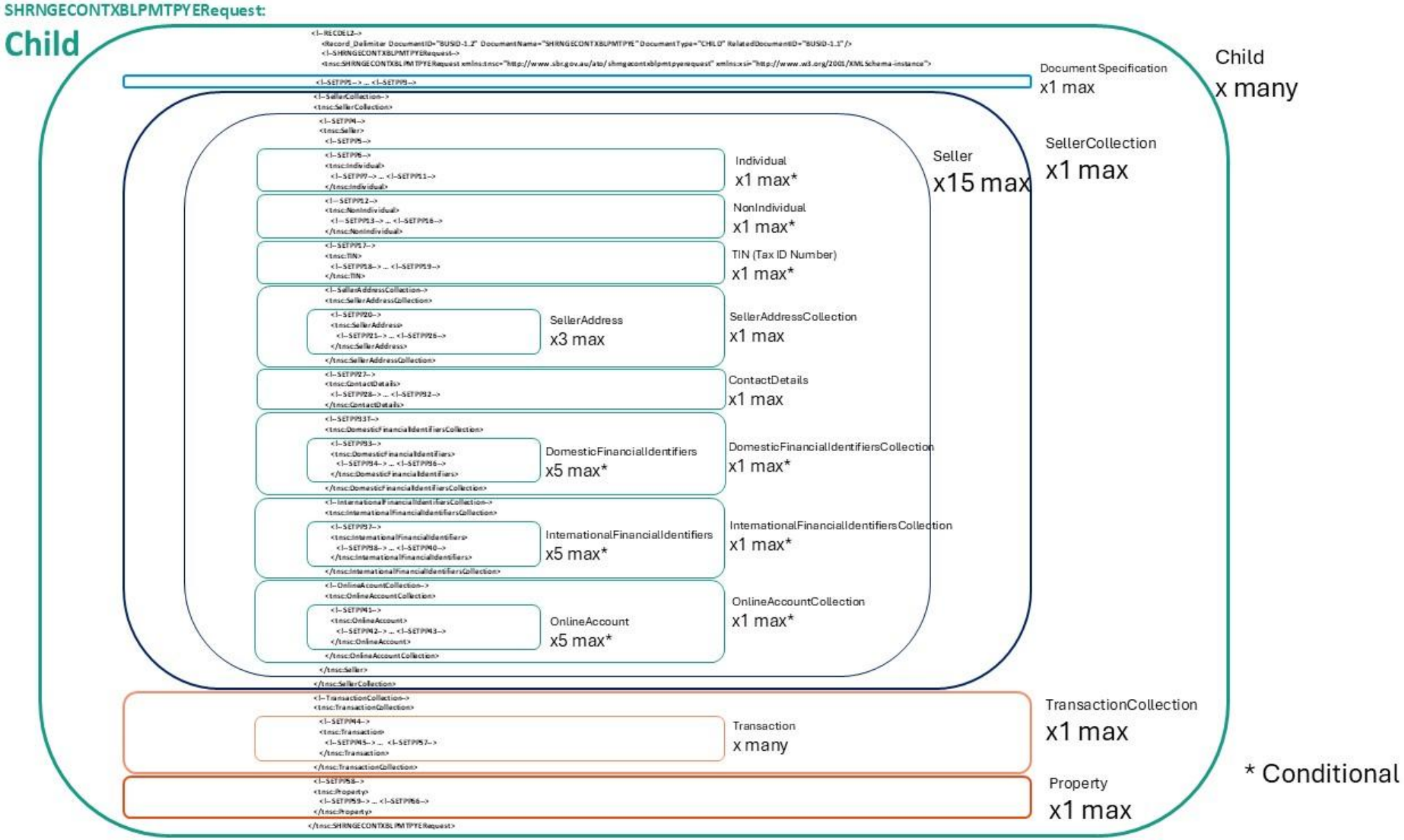


tns:SHRNGECONTXBLPMTRequest:

Parent

* Conditional




SHRNGECONTXBLPMTPYERequest:
Child
Document Specification
x1 max
Child
x many
SellerCollection
x1 max
Seller
x15 max
Individual
x1 max*
NonIndividual
x1 max*
TIN (Tax ID Number)
x1 max*
SellerAddress
x3 max
SellerAddressCollection
x1 max
ContactDetails
x1 max
DomesticFinancialIdentifiers
x5 max*
DomesticFinancialIdentifiersCollection
x1 max*
InternationalFinancialIdentifiers
x5 max*
InternationalFinancialIdentifiersCollection
x1 max*
OnlineAccount
x5 max*
OnlineAccountCollection
x1 max*
Transaction
x many
TransactionCollection
x1 max
Property
x1 max
* Conditional