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| Specification  | AIIR suppliers | august 2015 | UNCLASSIFIED |
| format | Audience | Date | Classification |

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| Reporting SpecificationAnnual investment income report (AIIR) PC spreadsheet format version 4.0.1 |
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| attention_pms | direction_pms |
| UNCLASSIFIED | For further information or questions, call **1800 072 681** |

Changes in this version of the specification

**Differences between Version 4.0.0 and Version 4.0.1**

**General key changes**

* From 1 July 2015 regulation 56 of the *Income Tax Regulations 1936* has been replaced by Division 393 of Schedule 1 to the *Taxation Administration Act 1953.*
* General wording changes to allow for consistency, update and clarify information and processes. Changes have not been tracked where sentences have been restructured and the intent/information has not changed.
* All reference to Electronic Commerce Interface (ECI) as a channel have been removed from this specification.
* Information on the Business Portal (Portal) as a channel has been included.
* Removed references to Electronic Media - Media Information Processing Services (MIPS) as a lodgment option as reporters using this version are required to lodge via the Portal.

**Changes to data records, values and definitions**

* Data field definition 7.37 – definition for option U has been updated from not known to not known / indeterminate.

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ACRONYMS

| **Acronym** | **Expanded** |
| --- | --- |
| ABN | Australian business number |
| AIIR  | Annual investment income report |
| ATO | Australian Taxation Office |
| CFC | Controlled foreign company |
| CGT | Capital gains tax |
| FMD | Farm management deposit |
| FSI | Foreign source income |
| SIPO | Software Industry Partnership Office |
| TFN | Tax file number |
| TIN | Tax identification number (non-resident identifier) |
| UTD | Unit trust distribution |
| WPN | Withholding payer number |

DEFINITIONS

| **Common term** | **Definition** |
| --- | --- |
| Supplier | The organisation sending the data to the Australian Taxation Office (ATO).  |
| Investment body | An entity as defined under section 202D (1) of Part VA of the *Income Tax Assessment Act 1936* (ITAA 1936).Investment bodies can include financial institutions, government bodies or body corporates, solicitors, managers of unit trusts, companies and betting investment bodies. For a full list of investment bodies, refer to the *Annual investment income report (AIIR) companion guide.* |
| Controlled foreign company (CFC) income | Income received from having a substantial interest in a foreign company controlled by Australians. |
| Franked distributions | A franked distribution is a defined term in section 995-1(1) of the *Income Tax Assessment Act 1997* (ITAA 1997). If the company paying a dividend can frank the dividend and allocates a franking credit to the dividend then the dividend is a franked distribution. For example, if a company pays a dividend of $100 which is franked to 80% then the franked amount (also known as the franked dividend) is $80, the unfranked amount is $20 and the franking credit is $34 [rounded]. The franked distribution amount includes both the franked and unfranked amounts of the distribution and therefore the franked distribution amount is $100. A franked dividend is not defined within the law but is the term used to reflect that part of a dividend that has a franking credit and satisfies the formula;$$Franked Dividend = \frac{Franking credit\*(1-corporate tax rate)}{corporate tax rate}$$This formula delivers the franked part of the distribution as defined in section 976-1 of the ITAA 1997 i.e. the unfranked part of the distribution is the amount left after deducting the franked part of the distribution from the total distribution. |

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1 Introduction

Who should use this specification

This specification replaces version 4.0.0 and is to be used by small investment bodies that have fewer than 1,000 investments, to prepare an Annual investment income report (AIIR) for the 2014-15 financial year and subsequent years. It contains instructions for :

* entering the AIIR information into a spreadsheet in a standard format
* sending the report to the Australian Taxation Office (ATO).

This specification should be used in conjunction with the *Annual investment income report (AIIR) companion guide* which provides additional information regarding investment income reporting.

 Files containing more than 1,000 investments will not be accepted in the spreadsheet format and will be returned to the investment body to lodge electronically.

Investment bodies of any size with the capacity to lodge the AIIR electronically should continue to do so. This can be done using the *Annual investment income report* *v10 electronic reporting specification.*

This specification is not intended to, nor does it provide a guide to the relevant legislation.

Reporting farm management deposit information

Reporting of interest from farm management deposits (FMD) is no longer reportable using this specification. From the 2013-14 financial year and onwards, FMD providers must use AIIR v10 electronic reporting specification to report all FMD information.

Lodging electronically

If you are considering developing or updating AIIR reporting software, the *AIIR v10.0.1 electronic reporting specification* must be used in the development of the application.

If the investment body has more than 1,000 investments the AIIR will need to be lodged electronically. These investment bodies can refer to the *AIIR v10.0.1 electronic reporting specification* to lodge the report.

Lodging electronically will:

* reduce paperwork
* provide a secure way to lodge reports
* be available 24 hours a day, 7 days a week provide an online receipt when a report is lodged, and
* ensure that all of the necessary fields to lodge the report have been completed, via its in-built checks.

Paper forms

If investment bodies and other organisations have less than 20 investments or withholding events to report, the *Annual Investment income report paper form* may be used to report original, replacement or corrected AIIR records.

The form may also be used to lodge nil returns and is available on the ATO website at www.ato.gov.au

2 Legal requirements

Reporting obligations

Under Income Tax Regulations 1936, regulation 56 for the 2014-15 financial year, and under section 393-10 of Schedule 1 to the *Taxation Administration Act 1953* (TAA 1953) for the 2015-16 financial year onwards, an entity defined as an investment body under section 202D of Part VA of the *Income Tax Assessment Act 1936* (ITAA 1936), is required to report to the Commissioner of Taxation details of investments falling within the provisions of the tax file number (TFN) legislation and the FMD legislation in the approved form.

The AIIR is an approved form for under section 388-50 of the TAA 1953. Consequently, investment bodies that fail to lodge their AIIR by the due date may be subjected to either administrative penalties or prosecution. An administrative penalty for the late lodgment of an approved form is imposed by subsection 286-75(1) of Schedule 1 of the TAA 1953. The amount of the penalty is set out in section 286-80 of the TAA 1953.

Under the legislation, investment bodies are required to give to the Commissioner information requested in the approved form (the AIIR) including:

* investor identity details (including names, addresses and TFNs or Australian business numbers (ABN) quoted by investors)
* details of investment income paid to investors during the financial year
* movements of principal of FMDs
* amounts withheld (including nil amounts) from any income that the investor is entitled to receive during the financial year and from repayments of FMDs.

Section 202G of the ITAA 1936 requires an investment body that keeps the whole or part of the information it is obliged to give to the Commissioner on a computer system, to supply this information to the Commissioner in a manner and form that is in accordance with the specifications set out by the Commissioner.

This specification sets out the manner and form in which AIIR data is to be supplied. Investment bodies must lodge an AIIR with the ATO within four months of the end of the financial year that it relates, that is by 31 October, or within such further time as the Commissioner, by written notice given to the investment body, allows.

Taxation legislation continues to be a significant part of the Government’s legislation program. If law changes occur affecting the information collected in the AIIR, then this reporting specification will need to change accordingly.

Extension of time to lodge

If an investment body is unable to lodge an AIIR by 31 October, they may apply for an extension of time to lodge before the report due date. If additional time is required to lodge the AIIR, email ato-dmi@ato.gov.au

The following detais should be included in the email request

* ABN
* investment body name
* reasons for the request and
* the date by which the reporter will be able to supply the AIIR.

Confirmation of extensions granted and the expected lodgment date which is set at the time will be provided by email. Generally, further extensions after the set date will not be granted.

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, and investment bodies.

The TFN guidelines that form part of the *Privacy Act 1988* are intended to protect the privacy of individuals by restricting the use and collection of TFN information. Under the *Privacy Act 1988*, a breach of the guidelines is an interference with the privacy of an individual. Unauthorised use or disclosure of TFNs is an offence and an affected individual may seek compensation. The taxation legislation also places restrictions on the collection, use and disclosure of TFNs. The maximum penalty for a breach of the relevant provisions of the taxation law is a $10,000 fine and/or two years imprisonment.

The Privacy Commissioner’s *Guidelines to the Australian Privacy Principles* and other relevant information sheets are available at [www.oaic.gov.au](http://softwaredevelopers.ato.gov.au/TFNalgorithm).

Private sector provisions in the *Privacy Act 1988* also regulate the way that many private sector organisations collect, use, secure and disclose personal information. These principles give individuals the right to know what information an organisation holds about them and a right to correct that information if it is wrong.

It is the responsibility of private sector organisations to obtain their own advice on the effect of privacy law, including the Australian Privacy Principles, on their operations.

3 Reporting procedures

Reporting for the first time

If an investment body has fewer than 1000 investments they can report using this specification. The ATO has developed an AIIR spreadsheet file template which has been formatted to these specifications. The template can be downloaded from the Software Developers homepage at [http://softwaredevelopers.ato.gov.au](http://www.oaic.gov.au/)

The template provides built in edit checks on the entered data. When all identified errors have been corrected the spreadsheet file can be lodged.

 The use of the ATO spreadsheet file template is recommended. If using the ATO template do not save more than one AIIR in the workbook.

Investment bodies with more than 1000 investments should report using commercial or in-house software. The AIIR version 10 electronic reporting specificationis available from the Software developers homepage at [http://softwaredevelopers.ato.gov.au](http://www.ato.gov.au/large/content.asp)

For more information:

* Email [ato-dmi@ato.gov.au](http://www.ato.gov.au/)
* Call **1800 072 681**

Reporting via the internet

Suppliers are able to lodge electronic AIIR PC spreadsheet files via the Portal when a data file has been prepared and stored locally.

On screen confirmation will be provided once the file has been sent. The ATO will perform data quality and format compatibility checks after the data file is sent.

1. In the business Portal select **Mail** from the left menu.
2. Select **New message** from inbox
3. Select the **Debt and lodgment** subject topic
4. Select Lodge data record and **Next**
5. A message can be entered , eg - 2014 AIIR – ABN 12345678910 ABC Pty Ltd, Select
6. **Add** button and browse and upload PC spreadsheet template or paper documents, then select **Next**
7. Select **Send**.

 For more information go to Business Portal Help at [portalhelp.ato.gov.au/BP/ADMIN/Mail/](http://portalhelp.ato.gov.au/BP/ADMIN/Mail/)

The security features of the Portal addresses the most commonly held concerns over internet-based electronic dealings, namely:

* authentication (the sender is who they say they are)
* confidentiality (the communication can only be read by the intended recipient)
* integrity (the transmission cannot be altered without detection while in transit), and
* non-repudiation (the sender cannot later deny the transmission and content).

|  |
| --- |
| attention_pms For security purposes, AIIR PC spreadsheet data must not be emailed to any ATO address. |

Getting Started

Access to the Portal requires:

* an ABN – apply online at[www.abr.gov.au](http://www.abr.gov.au) and
* an AUSkey – register online at [www.auskey.abr.gov.au](https://www.auskey.abr.gov.au/Default.aspx?pid=71)

AUSkey is an online security credential used to protect the client’s security and privacy when using ATO online services.

Every person associated with the business who wants to deal with the ATO online on behalf of that ABN will need an AUSkey. Users can have full or limited access to information, which can be changed anytime by using Access Manager in the Portal.

The Portal can be accessed from the Online services box in the right hand menu of the ATO website at [www.ato.gov.au](http://www.ato.gov.au)

Reporting via electronic storage media

 From the 2015 financial year onwards, an AIIR PC spreadsheet file cannot be lodged on electronic storage media.Therefore, information on electronic storage media, including the electronic storage media information form, has been removed.

Backup of data

It is the responsibility of the investment body to keep backups of data supplied to the ATO, so that data can be re-supplied if necessary. It is the responsibility of the investment body to keep effective records as part of their tax reporting obligations.

4 Physical specifications

 From the 2015 financial year onwards, an AIIR PC spreadsheet format cannot be lodged on electronic storage media.Therefore, information on electronic storage media, including the electronic storage media information form, has been removed.

5 Data file format

This section sets out the spreadsheet file format for a standard AIIR.

Content of a standard AIIR spreadsheet file

The ATO has developed an AIIR spreadsheet file template that has been formatted to this specification and this template provides built in edit checks on the entered data. The template will need to be downloaded from the Software developers homepage at http://softwaredevelopers.ato.gov.au

Each spreadsheet file must contain one *Investment body identity record* (page 13), that identifies, among other things, the *Type of report* (**A=Original**, **R=Replacement**, **C=Corrected**) and the contact name and address of the investment body reporting the data. The fields relating to this record are clearly marked on the AIIR spreadsheet file template.

The *Investor and investment account data record* (pages 14-16) provide information about:

* the investor(s) belonging to the accounts, and
* the investment account(s) being reported.

Order of a standard AIIR spreadsheet file

The sort order of the report in the spreadsheet file must be as per the layout of the AIIR spreadsheet file template as follows:

* the *Investment body identity record* for the investment body being reported then,
* the *Investor and investment account data record(s)* for the account being reported.

If the investment account is a multiple or joint account with more than one investor linked to it then an *Investor and investment account data record* for each investor linked to the account must be supplied.

If more than one investment body report is to be included, a new spreadsheet file that includes the *Investment body identity record* and *Investor and investment account data record(s)* must be created.

6 Record specifications

Setting up the spreadsheet

The Microsoft excel spreadsheet software must be used to record the AIIR information. The field names and cell positions for the spreadsheet file are contained in this section on pages 13-16. The use of the ATO template is recommended.

For assistance:

* go to <http://softwaredevelopers.ato.gov.au/AIIRpcspreadsheetspecification>
* email [ato-dmi@ato.gov.au](http://softwaredevelopers.ato.gov.au)
* call 1800 072 681.

|  |  |
| --- | --- |
| Step 1 | Open a new spreadsheet. |
| Step 2 | Enter the Investment body details in cells B2 to F9. |
| Step 3 | Enter the investor and investment account details in cells B13 to CH16. |
| Step 4 | Continue entering the details of each investment to be reported. The items must be in the order specified in the data tables on pages 13-16. The table also lists the field name headings in full and provides the reference number for the item definition and associated instructions for completion. |
| Step 5 | When all entries have been made, save the spreadsheet. |
| Step 6 | The AIIR report can be provided in either Microsoft Excel format or as a Tab delimited text file. The latter is supported by most spreadsheet software. Using the **File Save As** command, select the appropriate file format and save the file. The filename must include the ABN of the investment body. Use the following naming convention, ABN.ynn.xls for Microsoft Excel files or ABN.ynn.txt for (tab delimited) files, where ABN is the same ABN of the investment body recorded, y = type of report (A=Original, R=Replacement, C=AIIR containing corrected records) and nn a unique number between 01-50.The spreadsheet file must be named in this format or it will not be able to be processed by the ATO and will be rejected and need to be relodged . |
| Step 7 | The AIIR is now ready to lodge to the ATO. |

 If there are a large number of entries to make, save the spreadsheet file as the entries are being made.

 Do not save spreadsheet files on separate tabs on one spreadsheet file as this will corrupt the data during upload.

 See section [8 Example of a Standard AIIR spreadsheet file](#example) for an example of a completed spreadsheet file.

Description of terms used in data record specification

The following tables show data records and their elements. The tables contain the following columns:

*Cell position* – the start and end position of the field in the record.

*Field length* – maximum characters accepted for the field.

*Field format*–the format type of the field.

**A** is alphabetic (A-Z) – characters in alphabetic fields must be in upper and lower case and left justified. Character positions not used must be left blank.

**AN** is alphanumeric – both upper and lower case alphabetic characters and numeric characters are acceptable. Character positions in alphanumeric fields must be left justified. Character positions not used must be left blank.

 For example 10 FIRST STREET in a 20 character alphanumeric field would be reported as 10~~b~~FIRST~~b~~STREET~~bbbbb~~ (the character ~~b~~ is used above to indicate blanks).

**DT** is a date in DDMMCCYY format. If the day or month component is less than 10, insert a leading zero.

For example:

26 March 2013 would be reported as 26032013

9 November 2014 would be reported as 09112014.

If the date is mandatory it must be a valid date, otherwise see date under the optional field type on the next page.

 When reporting in Microsoft Excel format, all date fields should be set to text.

**N**  is numeric (0-9). Numeric fields must be right justified and the character positions not used must be left blank.

For example, 123456789 in an 11 digit field would be reported as 123456789.

 Values reported in amount fields must be right justified and must not contain alpha characters, dollar signs, commas, plus or minus signs, decimal points or spaces. Character positions not used must be left blank. All amounts must be reported in cents (Australian).

 When reporting in Microsoft Excel format, all amount field cells should be formatted to general and should not contain formulas.

For example, in a 12 character numeric (amount) field:

* + $1,234.99 would be reported as 123499
	+ $122.16 would be reported as 12216
	+ $567.00 would be reported as 56700

*Field type*–codes used are:

**M** the value in a mandatory field that must be provided. For single character mandatory fields, leaving the field blank is NOT a valid value.

ALPHA: field must not start with a blank or be left blank

 ALPHANUMERIC: field must not start with a blank or be left blank

 NUMERIC: field must not start with a blank or be left blank

 DATE: field must not be left blank.

 Mandatory fields are identified by an asterisk located next to the field name within the AIIR template spreadsheet file.

**O** the data must be reported if available. If the data is not available:

 ALPHA: if not present, field must be left blank

 ALPHANUMERIC: if not present, field must be left blank

 NUMERIC: if not present, field must be left blank

DATE: if not present, field must be left blank.

**C** a valid value that must be reported where specified conditions are met.

*Field name* – a brief description of the field.

*Reference number* – the definition reference number. These definitions can be found in section [7 Data field definitions and validation rules](#datafield).

 The spreadsheet file provided by the ATO is formatted to these specifications and does not require any further changes.

**INVESTMENT BODY IDENTITY RECORD**

| **Cell position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| --- | --- | --- | --- | --- | --- |
| B2 | 11 | N | M | Investment body Australian business number (ABN) or withholding payer number (WPN) | [7.1](#d71) |
| B3 | 3 | N | M | Investment body branch number | [7.2](#d72) |
| B4 | 200 | AN | M | Investment body registered name | [7.3](#d73) |
| B5 | 76 | AN | O | Investment body trading name | [7.4](#d74) |
| B6 | 38 | AN | M | Investment body address line 1 | [7.5](#d75) |
| B7 | 38 | AN | O | Investment body address line 2 | [7.5](#d75) |
| B8 | 27 | AN | M | Suburb, town or locality | [7.6](#d76) |
| B9 | 3 | A | M | State or territory | [7.7](#d77) |
| B10 | 4 | N | M | Postcode | [7.8](#d78) |
| B11 | 20 | AN | C | Country | [7.9](#d79) |
| D2 | 38 | AN | O | Investment body postal address line 1 | [7.10](#d710) |
| D3 | 38 | AN | O | Investment body postal address line 2 | [7.10](#d710) |
| D4 | 27 | AN | O | Postal suburb, town or locality | [7.11](#d711) |
| D5 | 3 | A | O | Postal state or territory | [7.12](#d712) |
| D6 | 4 | N | O | Postal postcode | [7.13](#d713) |
| D7 | 20 | AN | O | Postal country | [7.14](#d714) |
| D8 | 38 | AN | O | Investment body contact name | [7.15](#d715) |
| D9 | 15 | AN  | O | Investment body contact telephone number | [7.16](#d716) |
| D10 | 15 | AN | O | Investment body contact facsimile number | [7.17](#d717) |
| D11 | 76 | AN | O | Investment body contact email address | [7.18](#d718) |
| F2 | 4 | N | M | Financial year (CCYY) | [7.19](#d719) |
| F3 | 1 | A | M | Reporting period indicator (=S or N) | [7.20](#d720) |
| F4 | 8 | DT | C | SAP year end date (DDMMCCYY) | [7.21](#d721) |
| F5 | 1 | A | M | Type of report (=A, C or R) | [7.22](#d722) |
| F6 | 1 | A | O | Future reporting obligation (=Y, U or N) | [7.23](#d723) |
| F7 | 5 | N | M | Sequence number of the investment body identity record | [7.24](#d724) |
| F8 | 25 | AN | M | Supplier file reference | [7.25](#d725) |
| F9 | 25 | AN | C | Supplier file reference of file being replaced or containing records to be corrected | [7.26](#d726) |

**INVESTOR AND INVESTMENT ACCOUNT DATA RECORD**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Cell position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| B13 | 8 | N | M | Sequence number of the account record within the AIIR | [7.27](#d727) |
| C13 | 2 | N | M | Sequence number of the investor record within the account | [7.28](#d728) |
| D13 | 1 | A | M | Investor entity type (=I, D, C, P, T, S, G or O) | [7.29](#d729) |
| E13 | 9 | N | M | Investor tax file number | [7.30](#d730) |
| F13 | 11 | N | C | Investor Australian business number | [7.31](#d731) |
| G13 | 20 | AN | C | Non-resident investor tax identification number | [7.32](#d732) |
| H13 | 30 | AN | C | Individual investor surname | [7.33](#d733) |
| I13 | 15 | AN | C | Individual investor first given name | [7.34](#d734) |
| J13 | 15 | AN | O | Individual investor second given name | [7.35](#d735) |
| K13 | 8 | DT | C | Individual investor date of birth (DDMMCCYY) | [7.36](#d736) |
| L13 | 1 | A | C | Sex (=M, F or U) | [7.37](#d737) |
| M13 | 200 | AN | C | Non-individual investor name | [7.38](#d738) |
| N13 | 38 | AN | C | Australian address line 1 | [7.39](#d739) |
| O13 | 38 | AN | O | Australian address line 2 | [7.39](#d739) |
| P13 | 27 | AN | C | Australian suburb, town or locality | [7.40](#d740) |
| Q13 | 3 | A | C | Australian state or territory | [7.41](#d741) |
| R13 | 4 | N | C | Australian postcode | [7.42](#d742) |
| S13 | 15 | AN | O | Investor daytime contact telephone number | [7.43](#d743) |
| T13 | 8 | DT | C | Date of change of residency status from resident to non-resident (DDMMCCYY) | [7.44](#d744) |
| U13 | 38 | AN | C | Overseas address line 1 | [7.45](#d745) |
| V13 | 38 | AN | C | Overseas address line 2 | [7.45](#d745) |
| W13 | 27 | AN | C | Overseas suburb, town or locality | [7.46](#d746) |
| X13 | 35 | AN | C | Overseas state or province | [7.47](#d747) |
| Y13 | 9 | AN | C | Overseas postal code | [7.48](#d748) |
| Z13 | 38 | AN | C | Overseas country | [7.49](#d749) |
| AA13 | 3 | A | C | Non-resident investor overseas country code  | [7.50](#d750) |
| AB13 | 8 | DT | C | Date of change of residency status from non-resident to resident (DDMMCCYY) | [7.51](#d751) |
| AC13 | 38 | AN | C | Non-resident investor country of residence for tax purposes | [7.52](#d752) |
| AD13 | 25 | AN | M | Investment reference number | [7.53](#d753) |
| AE13 | 25 | AN | C | Customer reference number | [7.54](#d754) |
| AF13 | 25 | AN | O | Account reference number | [7.55](#d755) |
| AG13 | 6 | N | O | BSB number | [7.56](#d756) |
| AH13 | 200 | AN | M | Account name | [7.57](#d757) |
| AI13 | 2 | N | M | Number of investors in the account | [7.58](#d758) |
| AJ13 | 2 | N | M | Number of investor records provided | [7.59](#d759) |
| AK13 | 8 | DT | M | Date of payment (DDMMCCYY) | [7.60](#d760) |
| AL13 | 1 | AN | M | Type of investment (=1,2,3,4,5,6,7 or 0) | [7.61](#d761) |
| AM13 | 3 | A | M | Type of payment (=DIS, TDP, INT, IRB, DIV, UTD or FSI) | [7.62](#d762) |
| AN13 | 2 | N | C | Term of investment | [7.63](#d763) |
| AO13 | 12 | N | C | TFN withholding tax deducted (cents) | [7.64](#d764) |
| AP13 | 12 | N | C | TFN withholding tax refunded (cents) | [7.65](#d765) |
| AQ13 | 12 | N | C | Non-resident withholding amount deducted (cents) | [7.66](#d766) |
| AR13 | 12 | N | C | Non-resident withholding amount refunded (cents) | [7.67](#d767) |
| AS13 | 12 | N | C | Cash or non-cash value of an investment related betting chance prize (cents) | [7.68](#d768) |
| AT13 | 12 | N | C | Interest (cents) | [7.69](#d769) |
| AU13 | 12 | N | C | Unfranked dividends not declared to be conduit foreign income (cents) | [7.70](#d770) |
| AV13 | 12 | N | C | Unfranked dividends declared to be conduit foreign income (cents) | [7.71](#d771) |
| AW13 | 12 | N | C | Franked dividends (cents) | [7.72](#d772) |
| AX13 | 12 | N | C | Franking credit (cents) | [7.73](#d773) |
| AY13 | 12 | N | C | Other taxable Australian income (cents) | [7.74](#d774) |
| AZ13 | 12 | N | C | Non-primary production income (cents) | [7.75](#d775) |
| BA13 | 12 | N | C | Other deductions relating to distributions (cents) | [7.76](#d776) |
| BB13 | 12 | N | C | Capital gains discounted method (cents) | [7.77](#d777) |
| BC13 | 12 | N | C | Capital gains indexation method (cents) | [7.78](#d778) |
| BD13 | 12 | N | C | Capital gains other method (cents) | [7.79](#d779) |
| BE13 | 12 | N | C | CGT concession amount (cents) | [7.80](#d780) |
| BF13 | 12 | N | C | Net capital gain (cents) | [7.81](#d781) |
| BG13 | 12 | N | C | Total current year capital gains (cents) | [7.82](#d782) |
| BH13 | 12 | N | C | Taxable foreign capital gains (cents) | [7.83](#d783) |
| BI13 | 12 | N | C | Assessable foreign source income (cents)  | [7.84](#d784) |
| BJ13 | 12 | N | C | Other net foreign source income (cents) | [7.85](#d785) |
| BK13 | 12 | N | C | Foreign income tax offset (cents) | [7.86](#d786) |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| BL13 | 12 | N | C | Australian franking credits from a New Zealand franking company (cents) | [7.87](#d787) |
| BM13 | 12 | N | C | Tax-exempted amounts (cents) | [7.88](#d788) |
| BN13 | 12 | N | C | Tax-free amounts (cents) | [7.89](#d789) |
| BO13 | 12 | N | C | Tax-deferred amounts (cents) | [7.90](#d790) |
| BP13 | 12 | N | C | Other allowable trust deductions (cents) | [7.91](#d791) |
| BQ13 | 12 | N | C | Share of credit for amounts withheld from foreign resident withholding (cents) | [7.92](#d792) |
| BR13 | 12 | N | C | Share of credit for tax paid by trustee (cents) | [7.93](#d793) |
| BS13 | 12 | N | C | Non-resident beneficiary ss98(3) assessable amount (cents) | [7.94](#d794) |
| BT13 | 12 | N | C | Non-resident beneficiary ss98(4) assessable amount (cents) | [7.95](#d795) |
| BU13 | 76 | AN | C | Interposed entity name | [7.96](#d796) |
| BV13 | 11 | N | C | Interposed entity TFN or ABN | [7.97](#d797) |
| BW13 | 12 | N | C | Managed investment trust fund payments (cents) | [7.98](#d798) |
| BX13 | 12 | N | C | Amounts withheld from managed investment trust fund payments (cents) | [7.99](#d799) |
| BY13 | 12 | N | C | Share of National rental affordability scheme tax offset (cents) | [7.100](#d7100) |
| BZ13 | 12 | N | C | Primary production income (cents) | [7.101](#d7101) |
| CA13 | 12 | N | C | Share of credit for tax withheld where Australian business number not quoted (cents) | [7.102](#d7102) |
| CB13 | 12 | N | C | Deductions relating to distribution of primary production income (cents) | [7.103](#d7103) |
| CC13 | 12 | N | C | Deductions relating to distribution of non-primary production income (cents) | [7.104](#d7104) |
| CD13 | 12 | N | C | Transferor trust income (cents) | [7.105](#d7105) |
| CE13 | 12 | N | C | CFC income (cents) | [7.106](#d7106) |
| CF13 | 12 | N | C | Net foreign rent (cents) | [7.107](#d7107) |
| CG13 | 12 | N | C | Unfranked distributions from trusts (cents) | [7.108](#d7108) |
| CH13 | 12 | N | C | Franked distributions from trusts (cents) | [7.109](#d7109) |

7 Data field definitions and validation rules

Reporting address details

It is important that address information provided in the reports supports the automatic issue of correspondence to clients. Address fields in all records provide for a standard structure in reporting with two fields (two lines) of 38 characters provided for the street address information. There are separate fields for suburb, town or locality, state or territory, postcode and country.

Where address fields are mandatory, they must not contain a blank at the beginning of the field, nor may they contain two blanks between words.

Where the street address is longer than two lines, C/O lines are to be omitted.

The suburb, town or locality, state or territory and postcode must be supplied in the separate fields provided and must not be included in the first or second address line fields.

The state or territory field contains the relevant state or territory for the address. The field must be set to one of the codes shown below:

**ACT** Australian Capital Territory

**NSW** New South Wales

**NT** Northern Territory

**QLD** Queensland

**SA** South Australia

**TAS** Tasmania

**VIC** Victoria

**WA** Western Australia

**OTH** Overseas address

|  |
| --- |
| danger_pms No other abbreviations are acceptable. The *Australian postcode* field is numeric and must contain a valid postcode or 0000. |

If the address is in Australia, leave the country field blank.

Where an overseas address is reported in the overseas address fields in the *Investor and investment account data record* and no Australian address details are reported:

* leave the *Australian address lines 1 and 2* fields blank
* leave the *Australian suburb, town or locality* field blank
* leave the *Australian state or territory* field blank and
* leave the *Australian postcode* field blank.

For overseas addresses where an overseas address is reported in the address fields of an *Investment body identity record:*

* the postcode field must always be set to **9999**
* the street address must be provided in the first and second address line fields
* the town, state or region and area code must be reported in the suburb, town or locality field
* the state field must always be set to **OTH** and
* the name of the overseas country is to be provided in the country field.

For example, the overseas address is 275 Central Park West, Apartment 14F, New York, New York USA 10024 would be reported as shown below:

|  |  |  |  |
| --- | --- | --- | --- |
| **Cell position** | **Field length** | **Field name** | **Content** |
| B6 | 38 | Investment body address line 1 | 275 CENTRAL PARK WEST |
| B7 | 38 | Investment body address line 2 | APARTMENT 14F |
| B8 | 27 | Suburb, town or locality | NEW YORK NY 10024 |
| B9 | 3 | State or territory | OTH |
| B10 | 4 | Postcode | 9999 |
| B11 | 20 | Country | USA |

Reporting of name fields

 Character positions not used must be left blank.

Components of the individual’s name – surname or family name, first given name and second given name must be reported in the separate fields as specified. Titles, prefixes and suffixes (for example, Mr, Mrs, Dr and OBE) should not be included when reporting names.

 Where the individual investor has a legal single name only, the first given name and second given name fields must be left blank. The legal single name must be provided in the surname or family name fields.

Where name fields are reported, they must not contain a blank at the beginning of the field, nor may they contain two spaces between words. Multi-word names must be separated by a single space.

Data definitions and edit rules

[7.1](#sevenone) **Investment body Australian business number (ABN) or withholding payer number (WPN)** – the investment body’s current ABN or WPN must be reported in this field. This must be a valid ABN or WPN. Refer to section [10 Algorithms](#algorithm) for information on ABN/WPN validation.

|  |
| --- |
| danger_pms The ABN or WPN reported in this field must belong to the investment body named in this record.  |

 An entity that manages a number of funds and has a separate ABN for each fund, should lodge a separate AIIR for each fund with the ABN in Cell B2 and registered name of that fund in Cell B4.

[7.2](#seventwo) **Investment body branch number** – the branch number of the investment body providing the report. If the investment body does not have a branch number or the branch number is not known, this field must be set to **1**.

[7.3](#seventhree) **Investment body registered name** – the full name of the investment body as recorded on the Australian Business Register (ABR).

[7.4](#sevenfour) **Investment body trading name** – the full trading name of the investment body. If the investment body does not have a trading name then this field must be left blank.

For example, ABC Holdings Pty Ltd is the registered name for an organisation trading as Australian Investments. The *Investment body registered name* would contain ABC Holdings Pty Ltd and the *Investment body trading name* would contain Australian Investments.

[7.5](#sevenfive) **Investment body address** – lines 1 and 2 contain the business address (excluding suburb, town or locality, state or territory, postcode and country) for the investment body. It may not be necessary to use both lines. If the second line is not used then it must be left blank.

[7.6](#sevensix) **Suburb, town or locality** – the suburb, town or locality for the business address of the investment body.

[7.7](#sevenseven) **State or territory** – the state or territory of the business address of the investment body. The field must be set to one of the appropriate codes (page 17). If an overseas address is specified, then this field must be set to **OTH**.

[7.8](#seveneight) **Postcode** – the postcode of the business address of the investment body. If an overseas address is specified, then this field must be set to **9999**. If the postcode is unknown then this field must be left blank.

[7.9](#sevennine) **Country** – the country of the business address of the investment body. This field may be left blank if the country is Australia. If the *Postcode* field is **9999** then this field must be a country other than Australia, if an overseas address is reported.

[7.10](#seventen) **Investment body postal address** – lines 1 and 2 contain the postal address of the investment body. It may not be necessary to use both lines. If the second line is not used then it must be left blank.

[7.11](#seveneleven) **Postal suburb, town or locality** – the suburb, town or locality of the postal address of the investment body.

[7.12](#seventwelve) **Postal state or territory** – the postal state or territory of the postal address of the investment body. This field must be set to one of the appropriate codes (page 17). If an overseas address is specified, then this field must be set to **OTH**.

[7.13](#seventhirteen) **Postal postcode** – the postal postcode of the postal address of the investment body. If an overseas address is specified, then this field must be set to **9999**. If the postcode is unknown then this field must be left blank.

[7.14](#sevenfourteen) **Postal country** – the country for the postal address of the investment body. This field may be left blank if the country is Australia. If the *Postal postcode* field is **9999** then this field must be a country other than Australia, if an overseas address is reported.

[7.15](#sevenfifteen) **Investment body contact name** – the name of the person who can be contacted if the ATO needs to discuss matters relating to the information provided in the report.

[7.16](#sevensixteen) **Investment body contact telephone number** – the direct telephone number of the nominated contact person.

For example:

* the area code followed by the telephone number, 02~~b~~1234~~b~~5678 or
* a mobile phone number, 0466~~b~~123~~b~~456.

The character ~~b~~ is used above to indicate blanks.

 This must be the direct number of the contact person whose name appears in the *Investment body contact name* field in the *Investment body identity record*, and must not be a 1300, 1800 or call centre number.

[7.17](#sevenseventeen) **Investment body contact facsimile number** – the facsimile number of the nominated contact person should be provided where possible.

For example:

* the area code followed by the fax number 02~~b~~1234~~b~~5678.

The character ~~b~~ is used above to indicate blanks.

[7.18](#seveneighteen) **Investment body contact email address** – the email address of the nominated contact person. If present, this must be a valid email address (@ must be positioned after the first character and before the last character).

 The ATO may use the provided telephone number, facsimile number or email address to contact the investment body about data quality problems identified in the data during processing or about general reporting issues.

[7.19](#sevennineteen) **Financial year** – the financial year to which the income relates. The year must be provided in CCYY format and must not be greater than the current financial year.

For example, if the information reported is for the financial year 01/07/2013 to 30/06/2014, the *Financial year* field must be reported as 2014.

 Only AIIR for the same financial year should be supplied in the same spreadsheet file. AIIR for different financial years should be supplied in separate spreadsheet files.

[7.20](#seventwenty) **Reporting period indicator** – the period of the report.

Valid values are:

**S** – an investment body operating on a SAP and making payments to investors operating on the same SAP, and reporting payments in accordance with that SAP

**N** – if **S** does not apply

[7.21](#seventwentyone) **SAP year end date** – the SAP year end date.

 If the *Reporting period indicator* field = **S** then the *SAP year end date* field must be reported.

[7.22](#seventwentytwo) **Type of report** – the report type of data being lodged. This field must be set to one of the following values:

**A** – The spreadsheet file contains an original AIIR spreadsheet file.

|  |
| --- |
| danger_pms Do not supply a replacement AIIR or an AIIR containing corrected records in the same spreadsheet file as an original AIIR (refer to section [9 Reporting amendments](#amendments)). |

**C** – The spreadsheet file contains corrected account and investor records for a previously supplied AIIR.

|  |
| --- |
| danger_pms Do not supply an original or replacement AIIR in the same spreadsheet file as an AIIR containing corrected records (refer to section [9 Reporting amendments](#amendments)). |

**R** – The spreadsheet file contains an AIIR to replace an AIIR that has previously been supplied.

|  |
| --- |
| danger_pms Do not supply an original AIIR or an AIIR containing corrected records in the same spreadsheet file as a replacement AIIR (refer to section [9 Reporting amendments](#amendments)). |

[7.23](#seventwentythree) **Future reporting obligation** – the future reporting obligation of the investment body.

Does the investment body expect to have an obligation to lodge an AIIR in future years?

Valid values are:

**Y** – yes

**U** – uncertain

**N** – no

[7.24](#seventwentyfour) **Sequence number of the investment body identity record** – the sequence number of the AIIR spreadsheet file being supplied. AIIR data supplied on spreadsheet should always report **1** in this field, regardless of the type of report being provided.

[7.25](#seventwentyfive) **Supplier file reference** – a unique supplier file reference must be provided for each AIIR sent to the ATO by the same supplier for the same financial year. This is to enable the ATO to identify the report when contacting the supplier and to enable a replacement spreadsheet file or a spreadsheet file containing corrected records to be correctly linked to the original spreadsheet file.

[7.26](#seventwentysix) **Supplier file reference of file being replaced or containing records to be corrected** – when sending a replacement spreadsheet file or a spreadsheet file containing corrected records, the Supplier file reference of the original spreadsheet file must be provided in this field. This is to enable a replacement spreadsheet file or a spreadsheet file containing corrected records to be correctly linked to the original spreadsheet file.

[7.27](#seventwentyseven) **Sequence number of the account record** **within the AIIR** – the sequence number of the account information should be reported in this field. This number will assist in identification of investor information for error identification and notification and for linking corrected investor information to original investor information. If the report contains single investor accounts then fill the *Sequence number of the account record within the AIIR* field in ascending order from **1** to **nn** and fill the corresponding sequence number of investor record to **1** in each instance.

For example, the sequence numbers in column B run 1, 2, 3, 4 etc except where there is a joint account. See diagram below in 7.28.

Where the *Type of report* field = **R** (replacement AIIR), the *Sequence number of the account record within the AIIR* field should be the sequence number of the account information in the original AIIR.

Where the *Type of report* field = **C** (AIIR containing corrected records), the *Sequence number of the account record within the AIIR* field reported in the corrected AIIR must be the same as the *Sequence number of the account record within the AIIR* field that was reported in the original AIIR.

[7.28](#seventwentyeight) **Sequence number of the investor record within the account** – the sequence number of the investor information associated with the *Sequence number of the account record within the AIIR* field.

This sequence number relates to the position of the investor information within the account information and not the position of the investor information within the investment body’s system.

Sequence numbers in column C are generally **1** with the exception of joint accounts. The first member of the joint account is **1**, the second **2** etc.

|  |  |
| --- | --- |
| ***\* Sequence number of the Account record within the AIIR*** | ***\* Sequence number of the Investor record within the Account*** |
| 1 | 1 |
| 2 | 1 |
| 3 | 1 |
| **4** | **1** |
| **4** | **2** |
| 5 | 1 |
| 6 | 1 |
| **7** | **1** |
| **7** | **2** |
| 8 | 1 |
| 9 | 1 |

 This sequence number will assist in the location and notification of errors identified in processing and in the linking of corrected investor records with original investor records.

Where corrected records are being provided, the account information and **all** of the investor information associated with the account must be reported.

[7.29](#sevenseventynine) **Investor entity type** – identifies the type of investor holding the account.

This field must be set to one of the following values:

**I** – individual

**D** – deceased

**C** – corporation

**P** – partnership

**T** – trust

**S** – super fund

**G** – government

**O** – other non-individual

[7.30](#seventhirty) **Investor tax file number** – the TFN quoted by the investor. If the investor has claimed an exemption from quoting and not supplied a TFN, then the appropriate TFN exemption code must be reported in this field.

333333333 – investor is under sixteen

444444441 – investor is a pensioner

444444442 – investor is a recipient of another eligible Centrelink pension or benefit

555555555 – investor is an entity that is not required to lodge an income tax return

666666666 – investor is in the business of providing business or customer finance

777777777 – investor is a Norfolk Island resident

888888888 – investor is a non-resident

If the investor has not quoted a TFN nor claimed an exemption from quoting, then this field must be left blank. If the investor has quoted an ABN and has not quoted a TFN, this field must be left blank.

If the investor has quoted a TFN that contains alpha characters or more than 9 characters and cannot be entered into the investment body’s system, report **987654321** in this field.

 Use of the TFN algorithm will reduce the number of invalid TFNs quoted. Refer to section [10 Algorithms](#algorithm).

[7.31](#seventhirtyone) **Investor Australian business number** – the ABN of the investor, this must be a valid ABN. See section [10 Algorithms](#algorithm) for more information on the ABN.

 If the investor does not quote an ABN this field must be left blank.

[7.32](#seventhirtytwo) **Non-resident investor tax identification number** – the tax identification number (TIN) quoted by the investor. A TIN will be quoted by an investor who is a non-resident and quotes a TIN from their country of residence for tax purposes. Unless the investor quotes an Australian TFN, the non-resident exemption code of ‘888888888’ should still be reported in the *Investor tax file number* field.

[7.33](#seventhirtythree) **Individual investor surname** – the investor’s surname. This field is mandatory if the investor is an individual.

 If the *Investor entity type* field = **C, P, T, S, G** or **O** then the *Individual investor surname* field must be left blank.

[7.34](#seventhirtyfour) **Individual investor first given name** – the investor’s first given name.

 If the *Investor entity type* field = **I** or **D** then the *Individual investor first given name* field must be present.

 If a first given name has not been recorded, then the investor’s first initial must be provided.

If the investor has a legal single name only, this field must be left blank. The legal single name must be provided in the *Individual investor surname* field.

[7.35](#seventhirtyfive) **Individual investor second given name** – the investor’s second given name. If the second given name is not known, but the individual’s second initial is stored, then this must be provided.

 Only complete this field if the investors second given name is stored on the account. If the investor has more than two given names, the third and subsequent names or initials are not to be provided.

[7.36](#seventhirtysix) **Individual investor date of birth** – the date of birth of the investor in the format DDMMCCYY.

For example, if the investor’s date of birth is 6 February 1965, it must be reported as 06021965.

 If the investor TFN equals 333333333 this field must be completed. Although for other individual investors this field is optional, investment bodies that have captured this information are requested to provide it to assist the ATO to correctly identify individual investors.

 If only a year of birth has been captured, report the year with the day and month zero filled. For example, year of birth 1956 report as 00001956.

 This field must be left blank for non-individual investors and for individual investors 16 years of age and over where the date is not available.

[7.37](#seventhirtyseven) **Sex** – for individual investors, this field must contain one of the following codes:

**M** – male

**F** – female

**U** – not known / indeterminate

For non-individual investors, this field must be left blank.

 If the Investor entity type field = I or D then Sex field must = M or F or U.

|  |
| --- |
|  The Australian Government recognises that individuals may identify and be recognised within the community as a gender other than the sex they were assigned at birth or during infancy or as an indeterminate sex and/or gender. To enable reporting of indeterminate gender in version 4.0.1 of the AIIR reporting specification, the definition of **U** has been updated to include indeterminate gender. |

[7.38](#seventhirtyeight) **Non-individual investor name** – the full name of the non-individual entity.

For individual investors this field must be left blank.

 If the *Investor entity type* field = **C, P, T, G, S** or **O** then the *Non-individual investor name* field must be present. If the *Investor entity type* field = **I** or **D** then the *Non-individual investor name* field must be left blank, unless a name string such as, ‘The late John Smith’ is reported in this field instead of in the surname and given name fields.

[7.39](#seventhirtynine) **Australian address** – lines 1 and 2 contain the Australian residential address only (excluding suburb, town or locality, postcode and country) of the individual investor or the Australian business or postal address of the non-individual investor. It may not be necessary to use both lines. If the second line is not used then it must be left blank.

 Do not report overseas address details in this field.

[7.40](#sevenforty) **Australian suburb, town or locality** – the suburb, town or locality of the Australian address of the investor.

 Do not report overseas address details in this field.

[7.41](#sevenfortyone) **Australian state or territory** – the state or territory of the Australian address of the investor. The field must be set to one of the appropriate codes (page 17).

 Do not report overseas address code **OTH** in this field.

[7.42](#sevenfortytwo) **Australian postcode** – the postcode for the Australian address of the investor. A valid postcode should be reported. If the postcode is not known, then the postcode field must be left blank.

 Do not report overseas postcodes or postcode **9999** in this field.

[7.43](#sevenfortythree) **Investor daytime contact telephone number** – the investor’s direct daytime contact telephone number. This field should be either:

* the area code followed by the telephone number, for example 02~~b~~1234~~b~~5678, or
* a mobile phone number, for example 0466~~b~~123~~b~~456.

The character ~~b~~ is used above to indicate spaces.

[7.44](#sevenfortyfour) **Date of change of residency status from resident to non-resident** – the date the residency status of the investor changed from resident to non-resident.

[7.45](#sevenfortyfive) **Overseas address** – lines 1 and 2 contain the overseas residential address (excluding suburb, town or locality, postcode and country) of the individual non-resident investor or the overseas business or postal address of the non-resident non-individual investor. It may not be necessary to use both lines. If the second line is not used then it must be left blank.

[7.46](#sevenfortysix) **Overseas suburb, town or locality** – the suburb, town or locality of the overseas address of the non-resident investor for tax purposes.

[7.47](#sevenfortyseven) **Overseas state or province** – the state or province of the overseas address of the non-resident investor for tax purposes.

 Do not report **OTH** in this field.

[7.48](#sevenfortyeight) **Overseas postal code** – the postal code of the overseas address of the non-resident investor for tax purposes.

 Do not report **9999** in this field unless overseas address details are provided and this is the correct postal code for the address provided.

[7.49](#sevenfortynine) **Overseas country** – the country of the overseas address of the non-resident investor for tax purposes.

If the non-resident investor for tax purposes changes their overseas country of residence during the financial year, report the most recent country.

[7.50](#sevenfifty) **Non-resident investor overseas country code** – the country code for the overseas country address of the non-resident investor for tax purposes. This field is mandatory for non-resident investors for tax purposes.

If a payment is made to a non-resident, the code applicable to the non-resident investor for tax purposes country of residence must be provided even if a non-resident withholding amount has not been deducted. A full list of country codes is available on the ATO website at www.ato.gov.au

If the non-resident investor for tax purposes changes their overseas country of residence during the financial year, report the most recent country code.

 If the *Investor tax file number* field = **888888888** or the non-resident tax withheld is greater than zero, then a country code must be provided. If non-resident tax is withheld in error on a resident’s account, a country code of **OTH** can be used.

[7.51](#sevenfiftyone) **Date of change of residency status from non-resident to resident** – the date the investor’s residency status changed from non-resident to resident.

[7.52](#sevenfiftytwo) **Non-resident investor country of residence for tax purposes** – the non-resident investor country of residence for tax purposes.

[7.53](#sevenfiftythree) **Investment reference number** – the account number or other investment reference number or code that appears on the investment account statement and by which the investor(s) can recognise as their investment.

 The ATO will make reference to this number or code when contacting the investor about the account.

[7.54](#sevenfiftyfour) **Customer reference number** – a separate number or code used to identify each investor in an account. For example, in a joint account, report the number or code for the joint account investor in this field.

[7.55](#sevenfiftyfive) **Account reference number** – any number or code, other than the *Investment reference number* that the investment body uses to identify the investment account in its computer system. This could be a code that identifies the type of investment or the type of account.

[7.56](#sevenfiftysix) **BSB number** – the BSB number used by the investment body to identify its branches and locate client accounts in its system.

[7.57](#sevenfiftyseven) **Account name** – the full name of the investment account.

[7.58](#sevenfiftyeight) **Number of investors in the account** – the number of investors in receipt of the income from the investment account.

**Example 1**

There are two investors linked to an investment account for Fred and Mary Williams. They are the only investors receiving income from this account. In this case report *Number of investors* field = **2** and *Number of investor records provided* field= **2**.

**Example 2**

There are three investors linked to an investment account for the Bartle Family Investments (an informal arrangement of three family individuals) and apparently receiving income from the account. However, the investment body has recorded details for only two of these investors. In this case report *Number of investors in the account* field = **3** and *Number of investor records provided* field= **2**.

|  |
| --- |
| danger_pms If the number of investors in receipt of the income is not known, set this field to be equal to the *Number of investor records provided* field for this account.The *Number of investors in the account* field must be greater than or equal to the *Number of investor records provided* field. |

[7.59](#sevenfiftynine) **Number of investor records provided** – the number of investor records provided for this investment account.

[7.60](#sevensixty) **Date of payment** – the date the investment income was paid or credited to the investment account or in the case of a unit trust distribution (UTD), the date the investor was entitled to the income.

 Where multiple interest payments are paid or credited to the investment account during the financial year, aggregate these payments and report as one payment with the *Date of payment* field set to **3006CCYY**, except where the investment body is reporting in accordance with a SAP.

 Where a unit trust makes four quarterly distributions (September, December, March and June) during the financial year, aggregate the four amounts that the investor is entitled at 30 June and report in one record with the *Date of payment* field set to **3006CCYY**, even though the June distribution may not actually be sent to the investor until sometime in the next financial year.

 The requirement to aggregate payments does not apply to dividend payments made by companies. Report the actual date of payment of dividend payments.

 Where an investment body is operating on a SAP and making payments to investors operating on the same SAP and reporting in accordance with its own SAP, the actual date of payment of each payment must be reported.

[7.61](#sevensixtyone) **Type of investment** – the type of investment as described in section 202D(1) of the ITAA 1936 and set out in the table below. Use item numbers **1**-**7** to indicate the type of investment reported.

|  |  |  |  |
| --- | --- | --- | --- |
| **Item** | **Investment** | **Investor** | **Investment body** |
| **1** | Interest bearing account with a financial institution | The person in whose name the account is held | Financial institution |
| **2** | Interest bearing deposit (other than a deposit to the credit of an account) with a financial institution | The person in whose name the deposit is held | Financial institution |
| **3** | Loan of money to a government body or to a body corporate (other than a deposit to the credit of an account referred to in item 1, a deposit to which item 2 applies or a loan made in the ordinary course of the business of providing business or consumer finance by a person who carries on that business) | The person who has made the loan | Body corporate or government body |
| **4** | Deposit of money with a solicitor for the purpose of:(a) being invested by the solicitor; or(b) being lent under an agreement to be arranged by or on behalf of the solicitor | The person who has deposited the money with the solicitor | Solicitor |
| **5** | Units in a unit trust | The person in whose name the units are held | The manager of the unit trust |
| **6** | Shares in a public company | The shareholder | The company |
| **7** | An investment related betting chance | The betting investor | The betting investment body  |

* Report **1** in this field for an interest bearing account with a financial institution.
* Report **2** in this field for a term deposit.
* Report **3** in this field for an investment in a private company.
* Report **4** in this field for a deposit of money with a solicitor for investment purposes.
* Report **5** in this field for UTDs and where a managed investment trust that is a unit trust is reporting fund payment amounts and tax withheld amounts for non-resident investors for tax purposes under Subdivision 12-H and as part of a UTD.
* Report **6** in this field for shares in a public company.
* Report **7** in this field for payments from investment related betting chance.
* Report **0** in this field where a managed investment trust that falls outside section 202D(1) of the ITAA 1936 is reporting fund payment amounts and tax withheld amounts for non-residents under Subdivision 12-H.

[7.62](#sevensixtytwo) **Type of payment** – the type of payment paid or credited to the investment account. This field must contain one of the following values:

**DIS** – Interest on deferred interest securities only

**TDP** – Interest on term deposits only

**INT** – Interest on all other interest bearing investments

**IRB** – Cash or non-cash payments from investment related betting chance

**DIV** – Dividends (franked, unfranked and franking credits)

**UTD** – UTDs including managed investment trust fund payments made to non-residents and amounts withheld under Subdivision 12-H

**FSI** – Foreign source investment income that is not part of a UTD

[7.63](#sevensixtythree) **Term of investment** – the term of the investment in years. This term is reported for deferred interest securities only. This field must be left blank for all other types of payments.

|  |
| --- |
| danger_pms If *Term of investment* field is greater than zero then the *Type of payment* field must be set to **DIS**. |

[7.64](#sevensixtyfour) **TFN withholding tax deducted** – the amount of TFN withholding tax deducted from the income paid or credited to the investment account. That is, the amount of TFN withholding tax deducted before any tax is refunded.

[7.65](#sevensixtyfive) **TFN withholding tax refunded** – the amount of TFN withholding tax, refunded by the investment body to the investment account, that has been offset against TFN withholding tax remitted to the Commissioner of Taxation.

For example, if the TFN withholding tax deducted from the investment income is $1,000.00, and the TFN withholding tax refunded is $600.00, report the *TFN withholding tax deducted* field as 100000 and the *TFN withholding tax refunded* field as 60000.

 If the *TFN withholding tax refunded* field is greater than zero the *TFN withholding tax deducted* field must be greater than or equal to the *TFN withholding tax refunded* field.

Do not report refunds made in respect of an earlier financial year in the current year report. Similarly, do not report refunded amounts not subsequently offset (where the amount refunded was recovered directly from the ATO).

 If an investment body is unable to report TFN withholding tax deducted and TFN withholding tax refunded amounts as specified then report the net amount of TFN withholding tax deducted in the *TFN withholding tax deducted* field and set the *TFN withholding tax refunded* field to zero.

[7.66](#sevensixtysix) **Non-resident withholding amount deducted** – the non-resident withholding amount deducted from interest, dividend income, or interest and dividend components of a UTD paid or credited to the investment account. This is the gross amount withheld before any amount is refunded.

[7.67](#sevensixtyseven) **Non-resident withholding amount refunded** – the total non-resident withholding amount refunded by the investment body to the investment account that has been offset against non-resident withholding amount remitted to the Commissioner of Taxation.

For example, if the non-resident withholding amount deducted from the investment income is $2,000.00 and the non-resident withholding amount refunded is $800.00, report the *Non-resident withholding amount deducted* field as 200000 and the *Non-resident withholding amount refunded* field as 80000.

 If the *Non-resident withholding amount refunded* field is greater than zero then the *Non-resident withholding amount deducted* field must be greater than or equal to the *Non-resident withholding amount refunded* field.

Do not report refunds made in respect of an earlier financial year in the current year report. Similarly, do not report refunded amounts not subsequently offset (where the amount refunded was recovered directly from the ATO).

 If an investment body is unable to report the *Non-resident withholding amount deducted* field and the *Non-resident withholding amount refunded* field as specified, then the net non-resident withholding amount deducted must be reported in the *Non-resident withholding amount deducted* field and the *Non-resident withholding amount refunded* field must be set to zero.

[7.68](#sevensixtyeight) **Cash or non-cash value of an investment related betting chance prize** – the gross cash or non-cash value of an investment related betting chance or lottery prize paid or credited to the investment account during the financial year.

 If the *Cash or non-cash value of an investment related betting chance prize* field is greater than zero then the *Type of payment* field must be set to **IRB**.

[7.69](#sevensixtynine) **Interest** – the gross amount of Australian source interest paid or credited to the investment account during the financial year.

 Do not report the net amount of interest after withholding tax has been deducted. If the *Interest* field is greater than zero then the *Type of payment* field must be set to **DIS**, **INT**, **TDP** or **UTD**.

[7.70](#sevenseventy) **Unfranked dividends not declared to be conduit foreign income** – the amount of unfranked dividends not declared to be conduit foreign income paid or credited to the investment account.

 If the *Unfranked dividends not declared to be conduit foreign income* field is greater than zero then the *Type of payment* field must be set to **DIV** or **UTD**.

[7.71](#sevenseventyone) **Unfranked dividends declared to be conduit foreign income** – the amount of unfranked dividends declared to be conduit foreign income paid or credited to the investment account.

 If the *Unfranked dividends declared to be conduit foreign income* field is greater than zero then the *Type of payment* field must be set to **DIV** or **UTD**.

[7.72](#sevenseventytwo) **Franked dividends** – the amount of franked dividends paid or credited to the investment account.

 If the *Franked dividends* field is greater than zero then the *Type of payment* field must be set to **DIV** or **UTD**.

 If the *Type of payment* field = **DIV** and the *Franked dividends* field is greater than zero then the *Franking credit* field must be greater than zero.

[7.73](#sevenseventythree) **Franking credit** – the total amount of franking credit allowed on the dividend payment. If the dividend payment is completely unfranked, this field must be set to zero.

 If the *Franking credit* field is greater than zero then the *Type of payment* field must be set to **DIV** or **UTD**.

 If the *Type of payment* field = **UTD**, the franking credit will be the franking credits received directly from an Australian company or that form part of the franking distribution.

 If the *Type of payment* field = **DIV** and the *Franking credit* field is greater than zero then the *Franked dividends* field should be greater than zero. Alternatively, if the *Franking credit* field has flowed indirectly to the investor through the trust, then the *Franked Dividend* field can be shown as zero.

[7.74](#sevenseventyfour) **Other taxable Australian income** – the amount of Australian source taxable income (other than interest, unfranked dividends, franked dividends, franked distributions from trusts, franking credits and capital gains which are all reported separately) included in the income distributed to the investment account.

 If the *Other taxable Australian income* field is greater than zero then the *Type of payment* field must be set to **UTD**.

[7.75](#sevenseventyfive) **Non-primary production income** – the sum of the amounts reported in the following fields:

* *Interest* (7.69)
* *Unfranked distributions from trusts* (7.108)
* *Other taxable Australian income* (7.74)

**less** the amount reported in the *Other allowable trust deductions* (7.91).

 If the *Non-primary production income* field is greater than zero then the *Type of payment* field must be set to **UTD**.

[7.76](#sevenseventysix) **Other deductions relating to distributions** – allowable deductions incurred by the unit holder that are payable from the investment account to the trust out of the trust distribution.

 If the *Other deductions relating to distributions* field is greater than zero then the *Type of payment* field must be set to **UTD**.

[7.77](#sevenseventyseven) **Capital gains discounted method** – the discounted part of the Australian and foreign source capital gain that is included in the share of net income distributed to the investment account.

 If the *Capital gains discounted method* field is greater than zero then the *Type of payment* field must be set to **UTD**.

[7.78](#sevenseventyeight) **Capital gains indexation method** – the part of the Australian and foreign source capital gain calculated under the indexation method that is included in the share of net income distributed to the investment account.

 If the *Capital gains indexation method* field is greater than zero then the *Type of payment* field must be set to **UTD**.

[7.79](#sevenseventynine) **Capital gains other method** – the part of the Australian and foreign source capital gain that the indexation or discount methods have not been applied or included in the share of net income distributed to the investment account.

 If the *Capital gains other method* field is greater than zero then the *Type of payment* field must be set to **UTD**.

[7.80](#seveneighty) **CGT concession amount** – the non-assessable capital gains tax (CGT) discount amount of the Australian and foreign source capital gain included in the share of the net income distributed to the investment account. It also includes the amount of capital loss or net capital loss applied by the trust to reduce capital gains made that is reflected in the payment.

 If the *CGT concession amount* field is greater than zero then the *Type of payment* field must be set to **UTD**.

[7.81](#seveneightyone) **Net capital gain** – the net amount of income from Australian and foreign sources subject to CGT and included in the distribution to the investment account. This amount is the sum of the following fields:

* *Capital gains discounted method*
* *Capital gains indexation method*
* *Capital gains other method*

 If the *Net capital gain* field is greater than zero then the *Type of payment* field must be set to **UTD**.

[7.82](#seveneightytwo) **Total current year capital gains** – the total amount of income from Australian and foreign sources subject to CGT and included in the distribution to the investment account. This amount is equal to or greater than the sum of the following fields:

* *Capital gains discounted method* (grossed up amount)
* *Capital gains indexation method*
* *Capital gains other method*

 Do not include the *CGT concession amount* field in the calculation of the *Total current year capital gains* field*.*

If the *Total current year capital gains* field is greater than zero then the *Type of payment* field must be set to **UTD**.

[7.83](#seveneightythree) **Taxable foreign capital gains** – the foreign capital gain component that is deemed to be foreign income under Division 770 of the ITAA 1997 that is included in the distribution to the investment account.

 If the *Taxable foreign capital gains* fieldis greater than zero then the *Type of payment* field must be set to **UTD**.

Although Australian and foreign source capital gains components have been included in the *Capital gains discounted method*, *Capital gains indexation method* and *Capital gains other method* fields (that correspond with the amounts declared at the capital gains label on the income tax return and with the amounts shown on the standard trust distribution statement for managed funds), there is a requirement to identify the *Taxable foreign capital gains* field separately.

[7.84](#seveneightyfour) **Assessable foreign source income** – the total amount of assessable foreign source income (FSI) (including foreign tax offsets and excluding income subject to CGT) paid or credited to the investment account.

 If the income is part of UTD paid or credited to the investment account, then the *Type of payment* field must be set to **UTD**.

 If the income is foreign source investment income (such as interest or dividends from an overseas company), that is paid or credited directly to the investment account and not indirectly through a UTD, then:

* report this amount in the *Assessable foreign source income* field, and
* the *Type of payment* field must be set to **FSI**.

 If the *Assessable foreign source income* field is greater than zero then the *Type of payment* field must be set to **UTD** or **FSI**.

[7.85](#seveneightyfive) **Other net foreign source income** – the total amount of other net FSI (excluding income subject to CGT) included in the distribution to the investment account.

 If the *Other net foreign source income* field is greater than zero then the *Type of payment* field must be set to **UTD**. Include any amount reported here as part of the amount reported at *Assessable foreign source income* field.

[7.86](#seveneightysix) **Foreign income tax offset** – the amount of tax paid on the FSI to overseas tax authorities.

 If the *Foreign income tax offset* field is greater than zero then the *Type of payment* field must be set to:

**UTD** – for foreign tax credits on a UTD

**FSI** – for foreign tax credits on foreign source investment income that is not part of a UTD.

[7.87](#seveneightyseven) **Australian franking credits from a New Zealand franking company** – the amount of Australian franking credits the investment account has received from a New Zealand franking company.

 If the *Australian franking credits from a New Zealand franking company* field is greater than zero then the *Type of payment* field must be set to:

**UTD** – for franking credits that are part of a UTD

**FSI** – for franking credits that are part of a direct dividend payment and not part of a UTD.

[7.88](#seveneightyeight) **Tax-exempted amounts** – the total amount of tax-exempted income included in the distribution paid or credited to the investment account.

 If the *Tax-exempted amounts* field is greater than zero then the *Type of payment* field must be set to **UTD**.

[7.89](#seveneightynine) **Tax-free amounts** – the total amount of tax-free income included in the distribution paid or credited to the investment account.

 If the *Tax-free amounts* field is greater than zero then the *Type of payment* field must be set to **UTD**.

[7.90](#sevenninety) **Tax-deferred amounts** – the total amount of tax-deferred income included in the distribution paid or credited to the investment account.

 If the *Tax-deferred amounts* field is greater than zero then the *Type of payment* field must be set to **UTD**.

[7.91](#sevenninetyone) **Other allowable trust deductions** – the amount of expenses incurred by the trust that does not directly attach to any specific income item but is an allowable deduction in the calculation of the net income of the trust.

 If the *Other allowable trust deductions* field is greater than zero then the *Type of payment* field must be set to **UTD**.

[7.92](#sevenninetytwo) **Share of credit for amounts withheld from foreign resident withholding** – the amount of tax withheld from the income because of the operation of foreign resident withholding for the following activities:

* promoting or organising casino gaming junket arrangements
* entertainment and sports activities
* under contracts for the construction, installation and upgrading of buildings, plant and fixtures and for associated activities.

 If the *Share of credit for amounts withheld from foreign resident withholding* field is greater than zero then the *Type of payment* field must be set to **UTD**.

[7.93](#sevenninetythree) **Share of credit for tax paid by trustee** – the amount of tax already paid to the ATO by the trust trustee on the income.

 If the *Share of credit for tax paid by trustee* field is greater than zero then the *Type of payment* field must be set to **UTD**.

[7.94](#sevenninetyfour) **Non-resident beneficiary ss98(3) assessable amount** – the assessable amount under subsection 98(3) of the ITAA 1936 if a trustee is assessable on behalf of a non-resident beneficiary (other than a trustee beneficiary) on a share of the net income of the trust.

 If the *Non-resident beneficiary ss98(3) assessable amount* field is greater than zero then the *Type of payment* field must be set to **UTD**.

[7.95](#sevenninetyfive) **Non-resident beneficiary ss98(4) assessable amount** – the assessable amount under subsection 98(4) of the ITAA 1936 if a trustee is assessable on behalf of a non-resident trustee beneficiary (a beneficiary in the capacity of a trustee of another trust estate) on a share of the net income of the trust.

 If the *Non-resident beneficiary ss98(4) assessable amount* field is greater than zero then the *Type of payment* field must be set to **UTD**.

[7.96](#sevenninetysix) **Interposed entity name** – the full name of the interposed entity where an interposed entity arrangement exists. If no interposed entity relationship exists, this field must be left blank.

 If the *Interposed entity* name field is present then the *Interposed entity TFN or ABN* field must be present.

[7.97](#sevenninetyseven) **Interposed entity TFN or ABN** – the TFN or the ABN of the interposed entity. If no interposed entity relationship exists, this field must be left blank.

[7.98](#sevenninetyeight) **Managed investment trust fund payments** – fund payments from a managed investment trust paid directly or indirectly via an intermediary to a non-resident. All fund payments as determined under Subdivision 12-H in Schedule 1 of the TAA 1953 must be shown here.

 If the *Managed investment trust fund payments* field is greater than zero then the *Type of payment* field must be set to **UTD**.

[7.99](#sevenninetynine) **Amounts withheld from managed investment trust fund payments** – tax withheld from fund payments from a managed investment trust paid to the ATO.

 If the *Amounts withheld from managed investment trust fund payments* field is greater than zero then the *Type of payment* field must be set to **UTD**.

 *Non-resident withholding amount deducted* field, *Share of credit for amounts withheld from foreign resident withholding* field and *Share of credit for tax paid by trustee* field should not be shown here.

[7.100](#sevenhundred) **Share of National rental affordability scheme tax offset** – the amount distributed to the unit holder’s account, that is a share of the tax offset amount offered by the government to a property trust or other trust structured as a unit trust where the trust is a participant in the scheme to make affordable rental accommodation available to low and moderate income owners at below market rates.

[7.101](#sevenhundredone) **Primary production income** – the amount distributed to the unit holder’s account, that is a share of any primary production income where the unit trust is a participant in primary production activities.

[7.102](#sevenhundredtwo) **Share of credit for tax withheld where ABN not quoted** – credit for amounts of tax withheld because the trust failed to quote its ABN.

[7.103](#sevenhundredthree) **Deductions relating to distribution of primary production income** – the allowable deductions incurred by the unit holder that are payable from the investment account to the trust out of the trust distributions and are related to the share of primary production income or primary production loss from a trust.

[7.104](#sevenhundredfour) **Deductions relating to distribution of non-primary production income** – the allowable deductions incurred by the unit holder that are payable from the investment account to the trust out of the trust distribution and are related to the share of non-primary production income or non-primary production loss from a trust.

 Only report an amount in *Deductions relating to distribution of non-primary production income* field where there is also an amount to report in *Deductions relating to distribution of primary production income* field, otherwise a total amount reported once in *Other deductions relating to distributions* field will suffice.

[7.105](#sevenhundredfive) **Transferor trust income** – the amount distributed to the Australian resident unit holder’s account, that is a share of any attributed foreign income from transferor trusts.

[7.106](#sevenhundredsix) **CFC income** - the amount distributed to the Australian resident unit holder’s account, that is a share of any attributed foreign income from a CFC.

[7.107](#sevenhundredseven) **Net foreign rent** – the amount distributed to the Australian resident unit holder’s account that is a share of any *Net foreign rent*.

 *Net Foreign Rent* field is a component of *Assessable foreign source income* field. If the amount reported in this field is greater than zero then include this amount as part of the amount reported at *Assessable foreign source income* field.

[**7.108**](#sevenhundredeight) **Unfranked distributions from trusts** – the amount of unfranked distributions from trusts. This will be less than or equal to the sum of the following fields :

* *Unfranked dividends not declared to be conduit foreign income*
* *Unfranked dividends declared to be conduit foreign income*

 This amount will be less than the sum of *Unfranked dividends not declared to be conduit foreign income* and *Unfranked dividends declared to be conduit foreign* *income* fields when a franked distribution from a trust includes an unfranked amount.

**[7.109](#sevenhundrednine) Franked distributions from trusts –** the amount of franked distributions received from a trust. Also include any share of franking credits referrable to the franked distribution. This will be greater than or equal to the sum of the following fields:

* *Franked dividends*
* *Franking credit*

 The sum of the amounts at Unfranked distributions from trusts and Franked distributions from trusts should equal the sum of the amounts at the following labels:

* *Unfranked dividends not declared to be conduit foreign income* field
* *Unfranked dividends declared to be conduit foreign income* field
* *Franked dividends* field and
* *Franking credit* field.

8 Example of a standard AIIR spreadsheet file

Greenwich Investments Ltd (ABN 10223415678) is an investment body that have 107 investments to be reported on their 2014-2015 AIIR.

The content of the example spreadsheet file below has been limited to the following three accounts and three payment types:

* 1 interest bearing account (INT)
* 1 term deposit account (TDP)
* 1 unit trust distribution account (UTD)

This spreadsheet file for the above accounts would be completed as follows:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **A** | **B** | **C** | **D** | **E** | **F** |
| 1 | **Investment body identity record Investment body identity record Investment body identity record** |
| 2 | \*Investment body ABN or WPN | 10223415678 | Investment body postal address line 1 | PO Box 1437 | \*Financial year (CCYY)  | 2015 |
| 3 | \*Investment body branch number | 1 | Investment body postal address line 2 |  | \*Reporting period indicator (=S or N)  | N |
| 4 | \*Investment body registered name | Greenwich Investments Ltd | Postal suburb, town or locality | Hobart | SAP year end date (DDMMCCYY)  |  |
| 5 | Investment body trading name |  | Postal state or territory | TAS | \*Type of report (=A, C, or R) | A |
| 6 | \*Investment body address line 1 | 7 Alexander St | Postal postcode | 7001 | \*Future reporting obligation (=Y, U or N) | Y |
| 7 | Investment body address line 2 |  | Postal country |  | \*Sequence number of the investment body identity record | 1 |
| 8 | \*Suburb, town or locality | Hobart | \*Investment body contact name | Jian Kuang | \*Supplier file reference | GIL2304 |
| 9 | \*State or territoryInvestment body ABN in Column A/Row 1 | TAS | \*Investment body contact telephone number | 03 54331123  | Supplier file reference of file being replaced or containing records to be corrected |  |
| 10 | \*Postcode | 7000 | Investment body contact facsimile number | 03 54331177 |  |  |
| 11 | Country |  | Investment body contact email address | JiKuang@greenwich.com.au | *\*Mandatory field* |
| 12 | **Investor and investment account data records** | **\*Sequence number of the account record within the AIIR** | **\*Sequence number of the investor record within the account** | **\*Investor entity type** | **\*Investor TFN** | **Investor ABN** |
| 13 | Details of first account entered in Row 13Column headings in Row 12 | 1 | 1 | I | 123000987 |  |
| 14 |  | 2 | 1 | I | 122123789 |  |
| 15 |  | 2 | 2 | I | 145876001 |  |
| 16 |  | 3 | 1 | C | 89600128 | 12102678923 |

**Example AIIR spreadsheet file continued……**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **G** | **H** | **I** | **J** | **K** | **L** | **M** |
| 12 | **Non resident investor tax identification number** | **Individual investor surname** | **Individual investor first given name** | **Individual investor second given name** | **Individual investor date of birth (DDMMCCYY)** | **Sex** | **Non-individual investor name**These fields left blank for individual entitiesOne row for company investor |
| 13 |  | Taylor | Ainsleigh | M | 15031957 | F |  |
| 14 |  | Harrison | Bronwyn |  | 17021963 | F |  |
| 15 | Two rows of details for joint account | Harrison | Kevin | John | 25121960 | M |  |
| 16 |  | These fields left blank for non-individual entities |  |  |  |  | Keagan Ace Constructions Pty Ltd |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **N** | **O** | **P** | **Q** | **R** | **S** | **T** |
| 12 | **Australian address line 1** | **Australian address line 2** | **Australian suburb, town or locality** | **Australian state or territory** | **Australian postcode** | **Investor daytime contact telephone number** | **Date of change of residency status from resident to non-resident (DDMMCCYY)** |
| 13 | 123 Yazley Road |  | North Sydney | NSW | 2060 |  |  |
| 14 | 56 Edward Street |  | Artarmon | NSW | 2064 | Report if stored |  |
| 15 | 56 Edward Street |  | Artarmon | NSW | 2064 |  |  |
| 16 | Level 1 Keeley Plaza | Ernest Street | Hobart | TAS | 7000 |  |  |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **U** | **V** | **W**  | **X** | **Y**  | **Z** | **AA** | **AB** | **AC** |
| 12 | **Overseas** **address** **line 1** | **Overseas** **address** **line 2** | **Overseas suburb,** **town or locality** | **Overseas state or province** | **Overseas postal code** | **Overseas** **country** | **Non-resident investor** **overseas country code** | **Date of change of** **residency status from** **non-resident to resident (DDMMCCYY)** | **Non-resident investor country of residence for tax purposes** |
| 13 |  |  |  |  |  |  |  |  |  |
| 14 |  | *Investors are Australian residents* so non-resident address fields left blank |  |  |  |  |  |  |  |
| 15 |  |  |  |  |  |  |  |  |  |
| 16 |  |  |  |  |  |  |  |  |  |

**Example AIIR spreadsheet file continued……**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **AD** | **AE** | **AF** | **AG** | **AH** | **AI** | **AJ** | **AK** | **AL** | **AM** | **AN** |
| 12 | **\*Investment****reference** **number** | **Customer reference number** | **Account** **reference** **number** | **BSB** **number** | **\*Account name**  | **\*Number of** **investors** **in the account** | **\*Number of investor records provided** | **\*Date of payment (DDMMCCYY)** | **\*Type of****investment**  | **\*Type of** **payment** | **Term of investment** |
| 13 | 1001 |  |  | 1234 | Ainsleigh M Taylor | 1 | 1 | 30062014 | 1 | INT |  |
| 14 | 1002 | MA01 |  | 1234 | Bronwyn and Kevin John Harrison | 2 | 2 | 30062014 | 2 | TDP |  |
| 15 | 1002 | MA02 |  | 1234 | Bronwyn and Kevin John Harrison | 2 | 2 | 30062014 | 2 | TDP |  |
| 16 | 1003 |  |  | 1234 | Keagan Ace Constructions Pty Ltd | 1 | 1 | 30062014 | 5 | UTD |  |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **AO** | **AP** | **AQ** | **AR** | **AS** | **AT** | **AU** | **AV** | **AW** |
| 12 | **TFN withholding****tax deducted (cents)** | **TFN withholding tax refunded (cents)** | **Non-resident** **withholding amount** **deducted (cents)** | **Non-resident** **withholding amount refunded (cents)** | **Cash or non-cash value of an investment related betting chance prize (cents)** | **Interest (cents)** | **Unfranked dividends** **not declared to be****conduit foreign****income (cents)** | **Unfranked dividends declared to be****conduit foreign****income (cents)** | **Franked dividends (cents)** |
| 13 |  |  |  |  |  | 150000 | *Type of payment* was Interest so these amount fields left blank. |  |  |
| 14 |  |  |  | Total amount of interest repeated for the 2 investors in joint account |  | 200000 |  |  |  |
| 15 |  |  |  |  |  | 200000 |  |  |  |
| 16 |  |  |  |  |  | 300000 | 213300 |  | 102700 |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **AX** | **AY** | **AZ** | **BA** | **BB** | **BC** | **BD** | **BE** | **BF** |
| 12 | **Franking credit** **(cents)** | **Other taxable Australian income (cents)** | **Non-primary production income (cents)** | **Other deductions relating to distributions (cents)** | **Capital gains discounted method** **(cents)** | **Capital gains indexation method (cents)** | **Capital gains other method (cents)** | **CGT concession amount (cents)** | **Net capital gain (cents)** |
| 13 |  |  |  | *Type of payment* was Interest so these amount fields left blank. |  |  |  |  |  |
| 14 |  |  |  |  |  |  |  |  |  |
| 15 |  |  |  |  |  |  |  |  |  |
| 16 | 44010 | 630000 | 1020000 |  | 7000 |  | 8500 | 7000 | 15500 |

**Example AIIR spreadsheet file continued……**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **BG** | **BH** | **BI** | **BJ** | **BK** | **BL** | **BM** | **BN** | **BO** |
| 12 | **Total current year capital gains (cents)** | **Taxable foreign capital gains (cents)** | **Assessable foreign source income** **(cents)** | **Other net foreign****source income****(cents)** | **Foreign income tax offset (cents)** | **Australian franking credits from a New Zealand franking company (cents)** | **Tax-exempted amounts****(cents)** | **Tax-free** **amounts** **(cents)** | **Tax-deferred amounts****(cents)**  |
| 13 |  |  |  | *Type of payment* was Interest so these amount fields left blank. |  |  |  |  |  |
| 14 |  |  |  |  |  |  |  |  |  |
| 15 |  |  |  |  |  |  |  |  |  |
| 16 | 22500 |  |  |  |  |  | 7500 | 4500 | 9000 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **BP** | **BQ** | **BR** | **BS** | **BT** | **BU** | **BV** |
| 12 | **Other allowable trust deductions (cents)** | **Share of credit for amounts withheld from foreign resident withholding (cents)** | **Share of credit for tax paid by trustee (cents)** | **Non-resident****beneficiary ss98(3)** **assessable** **amount (cents)** | **Non-resident beneficiary ss98(4) assessable amount (cents)** | **Interposed entity name** | **Interposed entity TFN or ABN** |
| 13 |  | *Type of payment* was Interest so these amount fields left blank. |  |  |  |  |  |
| 14 |  |  |  |  |  |  |  |
| 15 |  |  |  |  |  |  |  |
| 16 | 60000 |  |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **BW** | **BX** | **BY** | **BZ** | **CA** |
| 12 | **Managed investment trust fund payments (cents)** | **Amounts withheld from managed****investment trust fund payments (cents)** | **Share of National rental affordability scheme tax offset (cents)** | **Primary production income (cents)** | **Share of credit for tax withheld where ABN not quoted (cents)** |
| 13 | *Type of payment* was Interest so these amount fields left blank. |  |  |  |  |
| 14 |  |  |  |  |  |
| 15 |  |  |  |  |  |
| 16 |  |  |  |  |  |

**Example AIIR spreadsheet file continued……**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **CB** | **CC** | **CD** | **CE** | **CF** |
| 12 | **Deductions relating to distribution of primary production income (cents)** | **Deductions relating to distribution of non-primary production income (cents)** | **Transferor trust income (cents)** | **CFC income (cents)** | **Net foreign rent (cents)** |
| 13 |  | *Type of payment* was Interest so these amount fields left blank. |  |  |  |
| 14 |  |  |  |  |  |
| 15 |  |  |  |  |  |
| 16 |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
|  | **CG** | **CH** |
| 12 | **Unfranked distributions from trusts (cents)** | **Franked distributions from trusts (cents)** |
| 13 |  |  |
| 14 |  |  |
| 15 |  |  |
| 16 | 150000 | 210000 |

9 Reporting amendments

Investment bodies should report an amended AIIR to the ATO where an error has been identified within a previously reported AIIR spreadsheet file.

There are two options for notification to the ATO:

* **Replacement AIIR –** sending a replacement AIIR spreadsheet file means sending a whole AIIR that has been previously supplied
* **Corrected AIIR –** sending corrected AIIR records means sending some new records to correct some records provided in a previously supplied AIIR spreadsheet file that has been accepted by the ATO.

 If the AIIR is rejected prior to loading to the ATO systems due to data format errors, the ATO will make contact to request a new original AIIR rather than a replacement.

When original data is sent to the ATO and rejected by the ATO because it could not be loaded, the data should be re-submitted as original data and not as replacement or corrected data.

Sending files containing replacement AIIR records

A spreadsheet file containing a replacement AIIR should be sent to the ATO when:

* an AIIR in a spreadsheet file previously supplied has been rejected by the ATO as a result of data quality problems identified during processing, or
* the investment body determines, after having sent an AIIR, that there is a problem with the data and they want to send a replacement AIIR.

A spreadsheet file that contains a replacement AIIR should not also contain the original AIIR or a corrected AIIR record.

If a spreadsheet file containing a replacement AIIR is submitted, the *Type of report* field in the *Investment body identity record* must be set to **R.**

To enable a replacement AIIR to be correctly linked to an original or previously supplied AIIR, correct information must be supplied in the following fields:

* The *Supplier file reference* field in *Investment body identity record* (this is the supplier file reference of the current file)
* The *Supplier file reference of file being replaced or containing records being corrected* field in *Investment body identity record* (this is the *Supplier file reference* field of the original or previously supplied file)
* The *Sequence number of the investment body* *identity record* field in the *Investment body identity record* must be **1**.

A replacement AIIR can contain more or less account or investor records than the AIIR it replaces because when a replacement AIIR is received, the AIIR being replaced will be rejected and the replacement AIIR will be treated as the current report.

Sending files containing corrected AIIR records

Corrected AIIR records should be supplied in the AIIR data spreadsheet file format specified in this document. Investment bodies can report corrected AIIR records to the ATO via online methods.

If an investment body makes adjustments to investment income amounts in the *Investor and Investment account data record,* after it has been reported to the ATO, corrected account data records and associated investor data records must be provided if the adjustment to any amount is more than ± $20.00 for an individual investor or ± $100.00 for a non-individual investor. If adjustments are made to amounts before the AIIR is sent, the adjusted amounts should be included in the original AIIR.

For example, if an investment body adjusts the interest rate previously applied to a range of accounts resulting in an adjustment to the interest amount paid to some investors for the financial year and this adjustment is made after the AIIR has been sent to the ATO, the investment body is required to supply the ATO with details of those individual investor accounts where the adjustment exceeded ± $20.00 and those non-individual investor accounts where the adjustment exceeded ± $100.00.

The amount reported to the ATO should be the correct amount for the account for the year or for the date of payment and not the difference between the amount originally reported and the correct amount.

When supplying corrected records, only records that have been previously supplied can be corrected. The corrected record spreadsheet file cannot be used to add records to or remove records from a report. If records are to be added or removed from a report, a replacement AIIR must be provided.

When supplying corrected AIIR records, the following information must be reported:

* *Investment body identity record* – *Type of report* field must be set to **C**
* *Investment body identity record* – *Supplier file reference* field must be set to the supplier file reference for the current file
* *Investment body identity record* – *Supplier file reference of file being replaced or containing records to be corrected* field must be set to the supplier file reference of the original or previously supplied file
* *Investment body identity record* – *Sequence number of the investment body identity record* field must be set to **1**
* *Investor and Investment account data record* – *Sequence number of the account record within the AIIR* field must be set to the sequence number of the *Investor and investment account data record* in the original file.

 When supplying corrected records, the corrected *Investor and Investment Account data record* must contain all of the investor and investment account details associated with that *Investor and Account data record* and not just the field being corrected.

 Original AIIR records or replacement AIIR records should not be included in the same spreadsheet file as the AIIR containing corrected records.

10 Algorithms

TFN algorithm

The TFN algorithm is a mathematical formula that tests the validity of numbers quoted as TFNs. Its use in software is recommended as it will minimise TFN errors and may subsequently reduce the need for contact between the ATO, investment bodies and other organisations or their clients.

 Use of the TFN algorithm does not negate an investment body’s obligation to lodge a Quarterly TFN report when a new TFN or ABN is quoted in connection with an investment, during a reporting period.

The ATO will make the algorithm available on request to persons or organisations with a bonafide business need to use it.

In order to obtain the TFN algorithm the following information will need to be provided:

* name of the organisation or person requesting the algorithm
* contact person including phone number
* business address, and
* explanation of the business need for the algorithm.

The above information should be sent in the following ways:

* emailed to SIPO@ato.gov.au
* provided online at [**http://softwaredevelopers.ato.gov.au/TFNalgorithm**](http://softwaredevelopers.ato.gov.au/node/133)

To find out more about the TFN algorithm or its use, contact the Software Industry Partnership Office (SIPO) on **1300 139 052** (toll free) or by email SIPO@ato.gov.au

ABN algorithm

The ABN algorithm is a mathematical formula that tests the validity of numbers quoted as ABNs. Use of the ABN algorithm is recommended to minimise the number of invalid ABN quotations accepted by the investment body and to decrease the number of contacts required between the ATO, the investors and the investment body in relation to incorrectly quoted ABNs.

The ABN algorithm is available from <http://softwaredevelopers.ato.gov.au/ABNformat>

WPN algorithm

The WPN is an eight or nine digit number preceded by two or three leading zeros. To validate a WPN, ignore the two or three leading zeros and apply the 8 or 9 digit TFN algorithm.

 A WPN is only to be used as an identifier by a supplier or a reporter that does not have an ABN. A WPN is not to be quoted by an investor, instead of a TFN or an ABN, in connection with a ITAA 1936 Part VA investment.

11 Corrected TFN and ABN return files

Investment bodies receive corrected TFN and ABN return files when the ATO is unable to match TFN or ABN investor information with our client register. Investment bodies lodging their AIIR in spreadsheet format will receive this information via correspondence.

12 More information

Reporting by PC spreadsheet

If you are reporting for the first time and need assistance or you require clarification of any information contained in this specification, direct your enquiries to:

* Phone **1800 072 681**
* email to [ato-dmi@ato.gov.au](http://softwaredevelopers.ato.gov.au)

For information on electronic reporting, direct these enquiries to:

 ATO-eReporting@ato.gov.au

13 Checklist

Use the following checklist to ensure important steps in the preparation of the AIIR spreadsheet file have been followed:

□ All mandatory fields must be completed.

□ The AIIR must be the only information in the spreadsheet file.

□ An AIIR must not be split across two tabs in a spreadsheet file as it will not be able to be uploaded by the ATO.

□ The filename must include the ABN of the investment body. Use the following naming convention:
ABN.ynn.xls for Microsoft Excel files or ABN.ynn.txt for (tab delimited) files, where ABN is the same ABN of the investment body recorded, y = type of report (A = Original, R = Replacement, C = AIIR containing corrected records) and nn a unique number between 01-50.