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## (TXID) Transmission Identification File

One Transmission Identification File (TXID) must accompany every ELS transmission, whether it is by modem or by diskette.

The TXID file is used to identify key aspects of the data within the transmission. This file must be given the name ‘TXID’.

Details on the content of the TXID file are provided in Section B, Part 1. The edits and notes which apply appear in Section E.

Within the TXID, the *ELS Software registration number* is the six digit number allocated to software producers once software has been registered. This needs to be ‘hard-coded’ into the software package.

Prior to registration, the numbers '99999' or ‘999901’ can be used for test transmissions. The numbers 99999 and 999901 **must not** be used for transmission of production return files. A production registration number may, however, be used for both production and test return transmissions provided the package has been registered for that form type for that year.

The *transmitter registration number* is the numeric component of the Tax Agent approval number. (ie. The leading alpha character should not be transmitted). This number must be entered by each Tax Agent when they set up their software.

Software producers wishing to send test transmissions require a unique transmitter registration number. If required, more than one transmitter number may be allocated. This can be organised by the ELS Takeon Section of the Tax Office.

The *office of lodgment* is the Tax Office Office the forms are to be processed by. (Refer to Section F - Table 1). Tax Agents usually select their nearest Tax Office office.

The *transmission status indicator* refers to whether the return is a ‘P’roduction return or a ‘T’est return.

The *software version identifier* can be used by Tax Agents and software producers to identify which version of the software is being used by the Agent. This identifier, if used, should be ‘hard-coded’ into the TXID file.

The *number of returns transmitted* shows the number of returns or forms within that same transmission. This does not include the TXID file itself, nor schedules (which are part of a return). The total number of returns cannot exceed 1000.

## (EI) Individual Form

For details on the specific content of the Electronic Individual Form (EI) refer to Section B, Part 2. The edits and notes which apply appear in Section E.

Software designed to lodge this form type must also support the lodgment of all associated schedules (A, B, W, BJ, BW, PS, PL and PY - see Section C), and the TXID file.

See 2.8 for details regarding Electronic Funds Transfers (EFT).

See 2.47 for details regarding amendments to the EI form.

### Electronic Form Indicator

^JAZ was introduced for Tax Time 2009 as an electronic form indicator.

^JAZ is set as "VR" when the EI return is to be used for refund for franking credit application.

Note that ^JAZ is also used on other forms. See those forms for details.

For the claim or application to be processed correctly, the following tags that were previously mandatory are no longer mandatory and must not be transmitted with the return form:

* Did you have a CGT event during the year? (^FZS)
* Did you have either a direct or indirect interest in a controlled foreign company (CFC)? (^BLT)
* Have you EVER, either directly or indirectly, caused the transfer of property (incl. money) or services to a non-resident trust estate? (^BLV)
* During the year did you own, or have an interest in, assets located outside Australia which had a total value of AUD $50,000 or more? (^BLX)

### Tags for validation purpose only

Several tags have been created to simplify validation by providing a field to hold the calculated values for Adjusted taxable income, Estimated total income and Estimated eligible income and Spouse's adjusted taxable income.

These tags' values are calculated as shown in edits V2357, V2762 and V2763 respectively.

### Baby Bonus

Baby Bonus has been decommissioned from 1 July 2014. Baby Bonus can no longer be claimed in respect of prior years 2002 to 2009.

### Electronic Funds Transfer (EFT)

From 2013 EFT details are required on Individual forms where software estimates a refund. If neither the tax agent nor their client has a bank account the agent should phone the Tax Office on 13 72 86 (fast key code 1312) for information on how to lodge the return through ELS.

## Not in use

## (EP) Partnership

For details on the specific content of the Electronic Partnership Form (EP) refer to Section B, Part 5. The edits and notes which apply appear in Section E.

Software designed to lodge this form type must also support the lodgment of all associated schedules (A, I, Y, BR and PS) and the TXID file.

See 2.47 for details regarding non-individual amendments.

## (ET) Trust

For details on the specific content of the Electronic Trust Form (ET) refer to Section B, Part 6. The edits and notes which apply appear in Section E.

Software designed to lodge this form type must also support the lodgement of all associated schedules (A, I, X, Y, BW, BP, BR and PS) and the TXID file.

See 2.8 for details regarding Electronic Funds Transfers (EFT).

See 2.47 for details regarding non-individual amendments.

## (EC) Company

For details on the specific content of the Electronic Company Form (EC) refer to Section B, Part 7. The edits and notes which apply appear in Section E.

Software designed to lodge this form type must also support the lodgment of all associated schedules (A, I, Y, BW, BN, BP, BX, PS, BT and BY) and the TXID file.

See 2.8 for details regarding Electronic Funds Transfers (EFT).

See 2.47 for details regarding non-individual amendments.

## (EF) Superannuation Fund

For details on the specific content of the Electronic Superannuation Fund Form (EF) refer to Section B, Part 8. The edits and notes which apply appear in Section E.

Software designed to lodge this form type must also support the lodgment of all associated schedules (A, BW, BP and PS) and the TXID file.

See 2.8 for details regarding Electronic Funds Transfers (EFT).

See 2.47 for details regarding non-individual amendments.

## (EM) Direct Debit Authorisation (EFT)

### Direct Refund

The only EFT option available on return forms is direct refund. Direct refund can be requested on Individual (EI), Trust (ET), Fringe Benefits Tax (EB), Company (EC), Superannuation Fund (EF) and Self Managed Super Fund (MS) returns. It allows the taxpayer to request the Tax Office to credit their nominated financial institution account with the amount of their tax refund. The direct refund can be credited to any one account of the taxpayer's choice. A Tax Agent's account can be used for direct refund.

### Using Current Year Forms EI, ET, EB, EC and EF for EFT Direct Refund

The functionality to receive refunds via electronic funds transfer is available on the EI, ET, EB, EC, and EF forms:

If a direct refund is required the following tags must be included in the return file:

^ABV - BSB number

^BFE - account number and

^ANH - account name.

When a direct refund request is rejected, a standard notice of assessment with a refund cheque or payment slip is issued.

Where a client supplies incorrect bank account details, contact the EFT Help Desk on **1800 802 308**.

### Using Current Year Form MS for EFT Direct Refund

The functionality to receive refunds via electronic funds transfer on the MS form:

If you only provide one set of financial institution details this must be your fund’s nominated super account.  If you do not want tax refunds sent to your fund’s nominated super account, you may provide a second set of financial instruction details for payment of tax refunds to your fund:

The following tags must be included in the return file:

^KGW - BSB number

^KGX - account number and

^KGY - account name.

When a direct refund request is rejected, a standard notice of assessment with a refund cheque or payment slip is issued.

Where a client supplies incorrect bank account details, contact the EFT Help Desk on **1800 802 308**.

### Direct Debit

The Form EM allows for direct debits only. Direct debit allows the taxpayer to request the Tax Office to debit their nominated financial institution account with the amount of their tax liability (excluding credit card accounts). This is done by completing and sending a ***Direct Debit Request*** to the Tax Office. If there is any doubt about whether the account is suitable for direct debit the financial institution should be contacted.

For individual clients where a direct debit transaction is rejected by the financial institution, eg. insufficient funds, a notice issues to the taxpayer advising him or her that payment by other methods is required.

### Direct Debit Request Form and Service Agreement

Where a client elects to pay by direct debit for the first time, a Direct Debit Request form and DDR Service Agreement must be printed, on separate A4 size pages. Duplex printing of these forms is not permitted. Client details must be transcribed from the return file where applicable.

The Direct Debit Request form must be signed by the client and either: faxed to **(02) 4724 0022**; or returned to the following address for processing:

Australian Taxation Office

Electronic Funds Transfer (EFT) – direct debit, direct refund

PO Box 4991

Sydney NSW 2001

The DDR Service Agreement form must be printed and handed to the client for their reference.

Where the client has a current Direct Debit Request form in place but wishes to change the banking details then a new Direct Debit Request form must be prepared. The new signed Direct Debit Request form must be faxed to **(02) 4724 0022** or sent to the above address at least 5 working days prior to the date of payment. A DDR Agreement form must also be printed and handed to the client.

### Using Form EM for EFT Direct Debit Payments

Form EM can be used for direct debit of specified amounts and payment dates (eg. self assessed debits such as PAYG, i.e. GST, ITI, ITW, LCT, WET, Company Income Tax).

### Changing Bank Account Details for Direct Debit

If you want to change bank account details, you must complete a new Direct Debit Request form and contact the EFT Help Desk on **1800 802 308** at least 5 business days prior to the payment date.

NB: You cannot change any bank account name without contacting the EFT Help Desk**.**

### Changing the amount of a funds transfer

If you have transmitted a Form EM and the payment amount needs to be changed, contact the EFT Help Desk on **1800 802 308** no later than 3 days prior to the payment date to cancel the existing funds transfer. You can then transmit a new Form EM including the updated payment details.

### Specific details on Form EM

** Client ID on Form EM**

The Client ID field in the Form EM identifies the taxpayer for a particular revenue type eg. the Role ID is the taxpayer's TFN for Income Tax, ABN for GST etc.

This field has a fixed length of 11 characters. Where less than 11 characters have been input, the field is to be right justified and padded with leading zeros before being transmitted (the padding does not have to appear on the screen).

 **EFT Action Code**

The EFT action code allows a taxpayer to (A) Add or (C) Cancel an EFT direct debit authority.

 **Add an authority**

To add an EFT authority the value of the EFT action code must equal (A). A revenue type 01 authority may be added with or without payment details. All other revenue types must have payment details included.

 **Cancel an authority**

To cancel an EFT debit authority the value of the EFT action code must equal (C ). Payment details are not included for cancellations.

** EFT Code on Form EM**

For direct debit on Form EM the "EFT Code" tag must be completed where the amount and payment date are being specified. The EFT code is obtained from the appropriate payment slip or other Tax Office stationery.

The EFT Code has a fixed length of 18 characters. Where less than 18 characters have been input, the field is to be right justified and padded with leading zeros before being transmitted (the padding does not have to appear on the screen).

** Revenue Types on Form EM**

Valid revenue types on the form EM are 01, 02, 03, 04, 05, 07, 08, 09, 10, 30, 31, 36, 37, 40, 41, 50, 51, 52, 53, 54, 55, 59, 60, 70, 74, 75, 76 and 77.

 **Cancellations Using Form EM**

EFT Action Code (C) Cancellation, allows the taxpayer to cancel an existing debit authority.

A cancellation instruction will cancel existing direct debit authorities that match the taxpayer's Role ID, Trailing Numeric (if applicable) and Revenue Type. Any funds transfers associated with these authorities, that have not been processed, will also be cancelled.

## (ER) Application for Private Ruling

The Application for Private Ruling form is decommissioned from 01 September 2014 and no longer accepted by ELS Takeon..

## (EB) Fringe Benefits Tax

The Fringe Benefits Tax (FBT) year is different from the financial year used on most other return form types. It commences from 1 April and ends 31 March. The return is due for lodgment by 28 May, unless other lodgment arrangements have been made with the Tax Office.

It is important to note that if a calculation pertains to a part year assessment it will be necessary to lodge a paper return.

Form EB permits one accompanying schedule, the 'Other Attachments Schedule', Schedule A (^XXXA). Schedule A can also be used to supply other additional information which relates to FBT.

See 2.8 for details regarding Electronic Funds Transfers (EFT).

See 2.47 for details regarding non-individual amendments.

## (CU) Client Update

The tax office has initiated a project aimed at providing an improved methodology for Tax Agents to maintain client details within our systems. In the past Tax Agents have use two electronic forms to update client details.

The **“*Tax Agent Update of Client Details” (CD)*** form was used to advise the tax office of certain details or events that are related to a specific client for Income Tax purposes.

The ***“Tax Agent Update of BAS/IAS Client Details” (CB)*** form was used by agents to advise of a relationship to activity statement roles on behalf of a client. It updates addresses, the nature of the relationship and allows for nomination of activity statement out by ELS

These forms have been combined into the one form in an attempt to simplify the requirements for modifying client details via ELS.

### Modifying details for Income Tax purposes (old CD)

For Income Tax purposes, Tax Agents can advise the Tax Office electronically of the following:

|  |  |  |
| --- | --- | --- |
| Item A | Adding a client for Income Tax purposes | Agents should answer YES to this question where the client is a new client, or an existing client who was not listed on the agent’s Client List. This list is available through ELS using the Request for Report (RR) form. |
| Item B | Delete a client for Income Tax purposes | Agents should answer YES to this question if the client is no longer a client of the agent. Saying YES to this question means that the agent will not be able to make enquiries on behalf of the client to the Tax Office, and the client will no longer be on the agents client list report |
| Item C | Change of name for Income Tax purposes | Agents should answer YES to this question where if their client has changed their name and has not yet advised the Tax Office via the return form. This option is only valid for non-individuals. |
| Item D | Change of address for Income Tax purposes | Agents should answer YES to this question where if their client has changed their address and has not yet advised the Tax Office via the return form. |
| Item J | Taxpayer deceased? | Agents should answer YES to this question if the agent has been advised that the taxpayer has deceased. This option is only valid for Individuals |
| Item K | Further returns not necessary? | Agents should answer YES to this question if the agent has been advised by the client that the taxpayer does not need to lodge any further returns |
| Item L | Return not necessary? | Agents should answer YES to this question if the agent has been advised by the client they have not lodged prior years returns and do not need to. |

The table below details conditions for the Income Tax requests.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Tag |  |  | ^BFI | | ^BFJ | | ^BFG | | ^BFH | | ^BFM | | ^BFL | | ^BFK | |
| Request Type |  |  | A | A | B | B | C | C | D | D | J | J | K | K | L | L |
| Is the client an Ind | ^BFF | 1 | Y | N | Y | N | Y | N | Y | N | Y | N | Y | N | Y | N |
| FRN YEAR | ^IJB | M |  |  |  |  | \* |  |  |  |  | \* | M | M | M | M |
| Reason | ^BFY | N |  |  |  |  | \* |  |  |  |  | \* | M | M | M | M |
| Indiv Name | ^ABF | 2a | M |  | M |  | \* |  | M |  | M | \* | M |  | M |  |
| Sex Code | ^ABD | 2b | M |  | M |  | \* |  | M |  | M | \* | M |  | M |  |
| DoB | ^ABQ | 2c | M |  | M |  | \* |  | M |  | M | \* | M |  | M |  |
| Non-indiv Name | ^AAU | 2d |  | M |  | M | \* | M |  | M |  | \* |  | M |  | M |
| ABN | ^EBN | 2e |  |  |  |  | \* |  |  |  |  | \* |  |  |  |  |
| TFN | ^AAD | 2f | M | M | M | M | \* | M | M | M | M | \* | M | M | M | M |
| IT Address | ^ABH | 3 | M | M | M | M | \* |  | M | M |  | \* |  |  |  |  |
| AS Address | ^IJC | 4 |  |  |  |  | \* |  |  |  |  | \* |  |  |  |  |
| Prev Non-Indiv Name | ^APP | 5 |  |  |  |  | \* | M |  |  |  | \* |  |  |  |  |

* Not possible to indicate a non-individual has deceased - only valid for individual.
* Not possible to indicate a change of name for an individual – only valid for non-individual.

### Modifying details for Activity Statement purposes (old CB)

For Activity Statement purposes, Tax Agents can advise the Tax Office electronically of the following:

|  |  |  |
| --- | --- | --- |
| Item E | Are you adding a client for Activity Statement purposes? | Agents should answer YES to this question where the client is a new client, or an existing client who was not listed on the agent’s Activity Statement Client List. This list is available through ELS using the Request for Report (RR) form. |
| Item F | Are you deleting a client for Activity Statement purposes? | Agents should answer Y to this question if the client is no longer a client of the agent. Saying Y to this question means that the agent will not be able to make enquiries on behalf of the client to the Tax Office and the client will no longer be on the agents’ Activity Statement Client List report. DO NOT say Y to this if you are simply changing the postal address for Activity Statements. |
| Item G | Are you modifying an existing clients details for Activity Statement purposes? | Agents should answer YES to this question if they are updating the postal address, electing to receive outgoing Activity Statements via ELS, electing to cease receiving outgoing Activity Statements via ELS or deleting a client for AS purposes. If the Client does not appear on the Activity Statement Client List, answering “Y” to the existing Client question will cause the transaction to reject. If the client does not appear on the client list ,please add the client. |
| Item H | Request to receive Activity Statement for this client via ELS? | Saying Y to this means that outgoing Activity Statements will be delivered to the agent’s ELS mailbox, instead of being delivered on paper. A booklet of Payment Advice forms will be sent to the Postal Address. If the agent requests a replacement Activity Statement it will be sent on paper. |
| Item I | Request to cease receiving Activity Statement for this client via ELS? | Saying YES to this means that outgoing Activity Statements will be delivered on paper, instead of being delivered to the agent’s ELS mailbox. The agent will still be able to lodge the activity statement through ELS. |

The table below details conditions for the Activity Statement requests

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Tag |  |  | ^FPE | | ^FPH | | ^FPI | | ^FPC | | ^FPD | |
| Request Type |  |  | E | E | F | F | G | G | H | H | I | I |
| Is the client an Ind | ^BFF | 1 | Y | N | Y | N | Y | N | Y | N | Y | N |
| FRN YEAR | ^IJB | M |  |  |  |  |  |  |  |  |  |  |
| Reason | ^BFY | N |  |  |  |  |  |  |  |  |  |  |
| Indiv Name | ^ABF | 2a | M |  | M |  | M |  | M |  | M |  |
| Sex Code | ^ABD | 2b | M |  | M |  | M |  | M |  | M |  |
| DoB | ^ABQ | 2c | M |  | M |  | M |  | M |  | M |  |
| Non-indiv Name | ^AAU | 2d |  | M |  | M |  | M |  | M |  | M |
| ABN | ^EBN | 2e | O1 | O1 | O1 | O1 | O1 | O1 | O1 | O1 | O1 | O1 |
| TFN | ^AAD | 2f | C1 | C1 | C1 | C1 | C1 | C1 | C1 | C1 | C1 | C1 |
| IT Address | ^ABH | 3 |  |  |  |  |  |  |  |  |  |  |
| AS Address | ^IJC | 4 | M | M | M | M | M | M | M | M | M | M |
| Prev Non-Indiv Name | ^APP | 5 |  |  |  |  |  |  |  |  |  |  |

C1 - TFN must be supplied if ABN is not entered - cannot provide both

O1 - ABN can be supplied - if no TFN, ABN must be present - cannot provide both

### Request Combinations

The tables below attempt to simplify the valid combination of requests

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | **A** | **B** | **C** | **D** |  | **E** | **F** | **G** | **H** | **I** |  | **J** | **K** | **L** |
| IT - Add client | **^BFI** | **A** |  |  | **Y** | **Y** |  | **Y** | **Y** | **Y** | **Y** | **Y** |  |  | **Y** | **Y** |
| IT - Delete client | **^BFJ** | **B** |  |  |  |  |  | **Y** | **Y** | **Y** | **Y** | **Y** |  | **Y** | **Y** | **Y** |
| IT - Change name | **^BFG** | **C** | **Y** |  |  | **Y** |  | **Y** | **Y** | **Y** | **Y** | **Y** |  |  | **Y** | **Y** |
| IT - Change Address | **^BFH** | **D** | **Y** |  | **Y** |  |  | **Y** | **Y** | **Y** | **Y** | **Y** |  |  | **Y** | **Y** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AS - Add client | **^FPE** | **E** | **Y** | **Y** | **Y** | **Y** |  |  |  |  | **Y** |  |  |  | **Y** | **Y** |
| AS - Delete client | **^FPH** | **F** | **Y** | **Y** | **Y** | **Y** |  |  |  | **Y** |  | **Y** |  |  | **Y** | **Y** |
| AS - Are you modifying an exsiting clients details | **^FPI** | **G** | **Y** | **Y** | **Y** | **Y** |  |  | **Y** |  | **Y** | **Y** |  |  | **Y** | **Y** |
| AS - Receive AS via ELS | **^FPC** | **H** | **Y** | **Y** | **Y** | **Y** |  | **Y** |  | **Y** |  |  |  |  | **Y** | **Y** |
| AS - Cease receiving AS via ELS | **^FPD** | **I** | **Y** | **Y** | **Y** | **Y** |  |  | **Y** | **Y** |  |  |  |  | **Y** | **Y** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| IT - Taxpayer deceased | **^BFM** | **J** |  | **Y** |  |  |  |  |  |  |  |  |  |  | **Y** | **Y** |
| IT - RNN | **^BFL** | **K** | **Y** | **Y** | **Y** | **Y** |  | **Y** | **Y** | **Y** | **Y** | **Y** |  | **Y** |  |  |
| IT - FRNN | **^BFK** | **L** | **Y** | **Y** | **Y** | **Y** |  | **Y** | **Y** | **Y** | **Y** | **Y** |  | **Y** |  |  |

CD and CB were decommissioned in 2003, when CU was activated.

## Member Contribution Statement

**Note**: Data requirement for the 2013 and subsequent financial years differ from prior years.

As part of the Government’s plan to simplify and streamline superannuation announced in May 2006, there were major changes to the Member Contribution Statement (MCS) in the 2008 year. As a result, form (MC) and schedule (S) are used for 2008 and later years. For 2007 and prior years the old process using the SP, ES and R forms and schedule should still be used. The process for Assessment Variation Advice Statements continues using the SP, SR and D forms and schedule.

As part of these changes, self managed superannuation funds (SMSF) have their own form (MS, see section 2.46) which includes member information. SMSF should not lodge a separate MCS.

### Overview

All superannuation providers in receipt of contributions, and certain rollovers reported to them on the Rollover benefits statement, are required to lodge annual reports with the Tax Office providing details of their members’ contributions during the financial year. The MCS is the approved form in which this report must be lodged by all providers, other than self managed super funds. The MCS provides information to the Tax Office to allow us to:

* calculate the super co-contribution for eligible members and pay entitlements to the appropriate destination,
* calculate each member’s concessional and non-concessional contributions and assess and administer excess contributions tax, and
* check employer compliance with the superannuation guarantee.

In previous years the purpose of the MCS has altered a number of times. For contributions made prior to 1 July 2005 the contributions reported were primarily to allow calculation of the superannuation surcharge.

### Member Contribution Statements – 2008 and later years (MC and S)

For 2008 and later years the Member Contribution Supplier Details (MC) form contains the details of the supplier, usually the Tax Agent.

The Member Contribution Provider/Member Details (S) schedule contains the details of the superannuation provider and the members and their contributions. .

### Member Contribution Statements – 2007 and prior years (SP, ES and R)

Superannuation Contribution Surcharge Tax (SCS) - Member Contribution Statements (MCS) for 2007 and prior years consists of 5 components:-

Supplier data

Superannuation Provider data

Member data

Contributed Amounts data, and

Contributed Amounts Transfer-Out data.

**Supplier Data**

This component comprises details of the supplier of the information. For ELS returns this will almost exclusively be a Tax Agent, but may be any superannuation administrator such as an accountant, a commercial or retail administrator, a financial planner or even the superannuation provider itself.

A supplier may report details for one or more superannuation providers.

**Superannuation Provider Data**

This component contains details of the Superannuation Fund where members’ funds are held.

**Superannuation Member Data**

This component contains the details of the account of a member for which contributed amounts and transfers of contributed amounts are being reported.

Details of one or more members may be reported for a superannuation provider. Details of members must be reported if contributed amounts have been received by the provider for the member in the reporting period.

Any new quotation of TFN for a member who has received an Tax Office Surcharge Assessment may be quoted in the member record to the Tax Office.

**Contributed Amounts Data**

This component comprises contributed amounts made to the account of a member in a certain period (usually a full financial year).

**Contributed Amounts Transfer-Out Data**

This component comprises those contributed amounts made to a member's account in a financial year which have been transferred to an individual or to another superannuation provider. These transfers may be due to a rollover, the payment of a lump sum, pension or annuity, a departing Australia superannuation payment, a death benefit payment, or a payment to a non-member spouse due to marriage breakdown.

This component will be rejected by the Tax Office if Contributed Amounts Data has not already been reported to the Tax Officefor the member account for the relevant financial year.

### Assessment Variation Advice Statements – all years (SP, SR, D)

An Assessment Variation Advice Statement is used by superannuation providers to notify the Commissioner of members or former members for whom they are not making a payment. If necessary, the Tax Office will issue an original assessment or an amended assessment notice based on the information contained in the statement. There is no requirement for a superannuation provider to complete an *Assessment Variation Advice Statement* if the total amount called for in an assessment or determination of advance instalment (ie the total amount that appears on the "Superannuation Surcharge Provider Assessment") is to be paid.

When corrections need to be made to member or contribution information already provided (eg TFN quotations, corrections to contributed amounts or correction to transfers) the superannuation provider should report those corrections by lodging a *Superannuation Surcharge Member Contributions Statement*. The Tax Officewill update the previously reported information with the latest information and may issue a new or amended assessment as a result.

Only one Assessment Review record will be accepted for each individual assessment (ie one assessment review record per assessment ID). The second and subsequent Assessment Review record/s for the same assessment id will be rejected.

If for some reason the superannuation provider made an error with *the assessment review record* in an *Assessment Variation Advice Statement* (ie reported the wrong assessment ID to the Tax Office), the superannuation provider should lodge an updated *Superannuation Surcharge Member Contributions Statement* giving the latest information for the member/s concerned. The Tax Office will update the previously reported information with the latest information and if necessary, issue an amended assessment.

An assessment of surcharge or a determination of an advance instalment are required to paid no later than the due date notified. An *Assessment Variation Advice Statement* is required to be lodged by superannuation providers or their administrators with the Tax Office no later than seven days after the date of payment.

Superannuation Contribution Surcharge Tax (SCS) – Assessment Variation Advice Statements consists of 4 components:-

Supplier data

Superannuation Provider data

Assessment Review data

Amounts Transfer-Out data.

The Supplier of Superannuation Provider data are the same as discussed above under MCS’s. The remaining data is described below.

**The Assessment Review Data Record** is used by a superannuation provider to notify the Tax Office why they are not paying a member's assessment. There are a number of circumstances when a superannuation provider may supply an assessment review record after an assessment. These are when:-

The provider is notifying that they have not received, or held, the contributions mentioned in the assessment notice.

The contributions have been paid out as a Death Benefit to a Beneficiary.

The contributions have been paid out of the member's account which occurred due to the payment of a lump sum, or a pension or an annuity has begun to be paid to the member, or a departing Australia superannuation payment, or a payment to a non-member spouse due to marriage breakdown.

The contributions have been transferred to anotherprovider.

A partial transfer, or a number of transfers of contributions have occurred.

**Amounts Transfer Out Data Record** is used by a superannuation provider to report to the Tax Office transfers of contributed amounts out of a member's account which occurred due to the payment of a lump sum, or a departing Australia superannuation payment, or a pension or an annuity or a death benefit. Transfer information provided with the type 'P'reason code MUST NOT contain any transfer information previously provided on a *Member Contributions Statement* or *Assessment Variation Advice Statement*.

To amend any transfer information sent on a *Member Contributions Statement* or *Assessment Variation Advice Statement*, all data items in respect of the particular member must be re-sent on a *Member Contributions Statement*, not just the item being amended. When reporting transfers on a *Member Contributions Statement* the amounts reported should be the total for the period (not the change in amounts since the original contributed amounts transfer outs were reported to the Tax Office).

**Note:** this record is not exactly the same as the contributed amounts transfer out record in the *Member Contribution statement*, ie the *amounts transfer out record* on the *Assessment Variation Advice Statement* has an additional field called the *Transferred Member Deductible Amount.*

### ELS Return Forms for 2007 and prior year MCS and AVA

To allow ELS to accept all 5 components of 2007 and prior year Member Contribution Statements (MCS), two separate return forms and 1 schedule are used; Forms SP and ES and Schedule R.

For Assessment Variation Advice Statements (AVA), there are two separate return forms and 1 schedule; Forms SP and SR and Schedule D. Form SP is the same as that used for 2007 and prior year MCS lodgments.

**Form SP -** Super Supplier/Provider Data, contains:-

Supplier data, and

Superannuation Provider data.

**Form ES** - Super Member Data, contains:-

Member data

**Schedule R** - Super Contributions contains:-

Contributed Amounts data, and

Contributed Amounts Transfer-Out data.

**Form SR -** SuperAssessment Variation Advice Statement contains:-

Super Review Assessment Data

**Schedule D -** Assessment Review Amounts Transfer-Out Data:-

Amounts Transfer-Out data

### Rules Relating to the Transmission of 2007 and prior year MCS and AVA forms

Each transmission of 2007 and prior year MCS's **MUST** have at least one Form SP and at least one Form ES. Zero, one, or many Schedule R's may be attached to each ES.

Each transmission of Super Assessment Variation Advice Data **MUST** have at least one Form SP and at least one Form SR. Zero, one, or many Schedule Ds may be attached to each SR.

A single transmission cannot contain both Form SR and Form ES (ie *Member Contribution Statements* and *Assessment Variation Advice Statements* cannot be sent within the same transmission).

Each Form SP within a transmission must link to at least one Form ES or Form SR. This link is made via the Superannuation Provider TFN.

A transmission containing Form SP, and either Form ES or Form SR, may also contain Form EF. The Super Fund must indicate that surcharge data is being lodged with the return and there must be a link to one Form SP. This link is made via the Superannuation Provider TFN.

A single transmission cannot contain more than one Form SP *for the same superannuation provider* as the whole transmission will be rejected if this occurs.

If any one Form SP fails the Tax Office ELS Validation check, then that whole transmission will be rejected.

Only Forms ES,SR and EF can be included in the same transmission as one that has a Form SP present. (ie the transmission must contain Super Surcharge/Super Fund data only).

### Amendments/Updates

For Super Surcharge Forms ELS validation will not check for duplicates. To send an amendment to any details previously sent, a new transmission is required. The Tax Office will store revised details and compare the new information with that previously sent for any given member with a specific provider for a given period. A transmission including amended details must follow the same format and rules as an original transmission.

When an amended record is sent all data items must be re-sent, not just the item being amended. Amounts reported should be the total for the period (not the change in amounts since the original contributed amounts were reported to the Tax Office).

When an amended record is sent, the Period Start Date and Period End Date on the amended record must match exactly the Period Start Date and Period End Date previously reported to the Tax Office for the contributed amounts.

### Printing requirements

No pre-printed form or preferred paper format has been specified for the Superannuation Contribution Surcharge Tax.

The Tax Office requires Superannuation Suppliers to keep records of all transmissions and for software to be able to retrieve all submitted MCS's and super review assessment data and to print each field value and field description which has been transmitted.

## Electronic Lodgment Declarations

Tax Agents who lodge any of the forms listed in Appendix A05 using ELS must sign the Tax Agent’s Certificate component of the applicable form. On this same form, the Employer or Taxpayer must sign a declaration. If Electronic Funds Transfer (EFT) is requested, the taxpayer must also sign an EFT declaration.

ELS software must include a print option for these forms and ensure that exactly the same wording is used and that the format is similar to that shown in section A05 \_dec of the ELS software specification. The software must ensure that users will be able to easily ascertain which one of the forms needs to be printed, (ie. in reference to the return form type which has been completed). Any ‘derived data’, such as Total Income, Tax File Number, etc, must be correct.

**Note**: *These forms are not transmitted to the* Tax Office. *They are printed by a Tax Agent and retained by the taxpayer. All ELS Software must include this print facility.*

## Not in use

## BAS and IAS – General Information (GA, GR, GB, & GI)

The Business Activity Statement (BAS) and Instalment Activity Statement (IAS) enable Tax Agents to lodge periodic statements on tax liabilities on behalf of business clients to the Tax Office.

Business and Instalment Activity Statements replace a wide range of forms which businesses and other entities had to fill in to report their tax obligations and entitlements to the Tax Office before the New Tax System was introduced on 1 July 2000. The Tax Office sends activity statements to business taxpayers before they need to lodge them. The activity statement is personalised to the business with some parts already filled in to save time and effort. The pre-printed data in the activity statement sent to the business is also required to be sent back in the completed statement.

Neither the BAS nor IAS have attached ELS schedules.

All activity statements can be revised up to 9 times electronically.

### (GA) BAS - Monthly and Quarterly

A Business Activity Statement (BAS) brings together into one statement the tax debits and tax credits that belong to a business entity for a specific period of time.

A calculation statement is also included to calculate the total GST debit and credit amounts for the period; the total income tax withheld amount; the fringe benefits tax amount; and income tax instalments.

The BAS is submitted to the Tax Office by a business entity either on a monthly or quarterly basis. If the annual turnover is less than $20M the business has the option for monthly or quarterly statements, otherwise, the BAS is submitted on a monthly basis only.

If an activity statement is revised for a tax period starting before 1/7/2012 and an approved notification that covers the tax period being revised has not been lodged, then the revision may not be allowed if the tax period is outside of the 4 year time limit.

### (GB) IAS - Monthly and Quarterly, or Annually for CHT

An Instalment Activity Statement (IAS) brings together into one statement the tax debits and tax credits that belong to an individual or other entity for a specific period of time.

A calculation statement is also included to calculate the income tax instalment; the fringe benefits tax amount; and also the total income tax withheld amount.

The IAS is submitted to the Tax Office by an individual or other entity either on a monthly or quarterly basis (only one frequency applies for the one business entity) or annually for Closely Held Trusts (CHT). The IAS forwarded by the Tax Office indicates the tax period it covers.

### (GR) GST Annual Return

Taxpayers who use the GST instalment option will receive the annual GST return to report their GST liability for the year. The purpose of the annual GST return is to conduct a reconciliation check on the estimated GST liability against the actual GST liability for the year and for the taxpayer to either receive a refund or make a payment for any tax owing.

The annual GST return requires the taxpayer to enter information relating to sales and purchases and the actual tax debits and tax credits that relate to a financial year period (e.g. from 1 July 2003 to 30 June 2004). The outgoing annual GST return will be sent to taxpayers after Q4 each year (i.e. after 30 June).

The annual GST return is required to be lodged no later than the due date for the taxpayer's income tax return and 28 February in the year following Q4 whichever is the earliest.

A GST Annual Return may also be lodged by businesses that became bankrupt, or go into receivership or liquidation. In this case, the period covered will be from 1 July until the time of the bankruptcy. The lodgement date is the 21st day of the month following the date of the bankruptcy.

The annual GST return is in three sections as follows:

* Information relating to sales and purchases
* Tax debits and tax credits with a calculation to determine amount refundable or payable
* Payment or refund?

There are no schedules for ELS Form GR.

If an activity statement is revised for a tax period starting before 1/7/2012 and an approved notification that covers the tax period being revised has not been lodged, then the revision may not be allowed if the tax period is outside of the 4 year time limit.

**Note**: Form GR can be used to lodge the (GAIR) Annual GST Information Reports.

### (GI) IAS Annual Return

The Annual Instalment Activity Statement (Form GI) was introduced in 2002 to allow non-individuals who made Annual Elections to lodge their Annual IAS returns.

The Annual IAS shows the PAYG instalment block only.

There are no schedules for ELS Form GI.

## (DI) Energy Grants Credit Scheme

Electronic claims for the Energy Grants Credit Scheme (EGCS) will not be accepted from 1 July 2011 due to the closure of the EGCS on 30 June 2011.

## (DJ) Product Stewardship Oil Scheme

The Product Stewardship Oil Scheme claim form is decommissioned from 01 July 2015 and will not be accepted by ELS Takeon. This is part of Tax Time 2015 ELS2SBR Transition project.

## (CP) Client Correspondence Preferences

The Tax Office’s current business systems allow correspondence to be sent to only one address, regardless of whether the recipient wants the Tax Office output. The clerical burden of actioning unwanted correspondence has seriously strained the tax practitioner’s ability to service their clients and Tax Office-tax practitioner relations. A correspondence preferencing system was developed in 2001. This system is known as Intermediary Role Management System (IRMS).

IRMS allows the Tax Office to correctly identify the interactions taxpayers may have in relation to;

* Taxation roles eg GST, Income Tax etc,
* Intermediaries eg Tax Agents, Bookkeepers, Business Planners etc
* Addresses for themselves and their intermediaries eg Postal, e-mail, ECI, ELS etc, and
* Preferences to directly receive some Tax Office products.

### (CP) The Client Preference Form

The CP allows a Tax Agent/Intermediary to set their preference for receiving mail generated by the Tax Office. That is, they will be able to advise the Tax Office if a mail item is to be sent to them as the Agent or direct to the client.

Two schedules will be used to add/update preferences - Schedule L (Agent/Intermediary), Schedule Z (specific client).

The use of two schedules will make the CP easier to process and will allow for expected expansion of preferences.

Preferences can be set either globally or for a specific client.

The CP transaction contains 4 questions to determine what action is to be taken.

1. Are you adding/updating a global Agent/Intermediary preference? Y/N
2. Do you want to delete the Agent/Intermediary preferences? Y/N
3. Are you adding/updating a client preference? Y/N
4. Do you want to delete a client’s preferences? Y/N

It will be necessary to answer Yes to one of these questions to effect a change of preference.

The term delete has been used to describe the action of clearing all entries on an existing preference ‘matrix’.

Question 1. Agent/Intermediary will need to complete Schedule L

Question 2. No schedule will need to be completed.

Question 3. Agent/Intermediary will need to complete Schedule Z

Question 4. Agent/Intermediary will need to complete Schedule Z

As schedules will be used, both global and client preferences can be added/updated in the one transaction, however, in some cases it will not be possible to update and delete in the one transaction. Allowable/Disallowable combinations are:

|  |  |
| --- | --- |
| **Allow/Disallow** | **Question/s** |
| Allow | 1 only |
| Disallow | 1 and 2 |
| Allow | 1 and 3 |
| Allow | 1 and 4 |
| Allow | 2 only |
| Allow | 2 and 3 |
| Allow | 2 and 4 |
| Allow | 3 only |
| Disallow | 3 and 4 |
| Allow | 4 only |

To ensure that preferences are updated in the correct order it will be necessary for Tax Time Development to pass the validation report number to IRMS. (The validation report number is an unique number for each transmission received by the Tax Office.) IRMS will acknowledge receipt of the Tax Time Development file. In adddition, only one CP can be sent per transmission, no other form types can be sent with a CP.

### (L) Agent/Intermediary Preference Schedule

The three tags on this schedule are:

Role/s to be added/updated A valid value will represent each role type

Correspondence type/s A valid value will represent each corres type

Received by Enter either A = agent, C = client, D = delete

These tags are in an associated group and will have a multi-value of 49. 49 will allow for all possible role/corres combinations to be updated.

To effect an update it will be necessary to select at least one Role type, one Corres type and one Received code.

The delete code allows the agent/intermediary to delete a preference for a specific role and correspondence type. In essence this means that there is no preference as to where correspondence is sent to.

Using this format will allow for the addition of new roles, corres types and intermediaries. It will also allow for the expansion of the associated group when delivery types are introduced.

### (Z) Client Preference Schedule

In addition to the three tags described above it will also be necessary to include tags to identify a client as displayed on the Schedule. A schedule Z must be completed for each specific client. To identify the client an ABN and/or TFN will be required.

Agent/Intermediaries can lodge up to a maximum of 50 schedules Z on the one CP.

**Note: As preferences can be selected for Activity Statement correspondence it will be necessary to ensure that a Client Update form (CU) as been processed by the Tax Office prior to the creation of a client preference.**

### Impact of Adding/Updating/Deleting Preferences (IRMS)

An update to preference will not overwrite an existing preference unless that specific preference is selected in the ‘new’ update.

For example, if GST has previously been set to “send Forms to Agent”, this will not be altered in any subsequent update unless GST-Forms-Client is specifically picked or the Delete questions (Q2 or Q4) are selected.

If Delete questions (Q2 or Q4) are selected all preferences will be removed and IRMS will determine correct address for posting based on specified rules within the IRMS system.

### Matrix display to Agent/Intermediary

It is envisaged that an Agent’s preferences would be part of the Agent’s client database. Preferences are to be displayed as part a client’s record in the form of a matrix. The use of a matrix would allow an agent to view preferences at anytime, (this is particularly important as generation of reports from the Tax Office will not be available until later releases).

The matrix could be used to select preferences, for example the agent could pick a combination of role and correspondence type and insert A, C or D – assisting in the production of schedules L and Z.

## (FX) Baby Bonus Claim Form

Baby Bonus has been decommissioned from 1 July 2014. Baby Bonus can no longer be claimed in respect of prior years 2002 to 2009.

## (XX and YY) Family Trust Election and Interposed Entity Election

The Family Trust Election and Interposed Entity Election Standalone return forms were implemented as part of the new legislation which was enacted on 1 April 2005. Schedule 8 of the Tax Laws Amendment (2004 Measures No.7) Act 2005 modified the rules for making family trust elections and interposed entity elections in response to concerns that the requirements to make a valid family trust election were too inflexible. The amendments provide greater flexibility and remove the possibility of any ongoing uncertainty surrounding when family trust elections and/or interposed entity elections can be made.

The *Tax Laws Amendment (2007 Measures No.4) Act 2007* was enacted on 24 September 2007, containing a number of further amendments to increase flexibility for family trusts. These changes have resulted in the form names being changed for the 2008 and later income years.

The Interposed entity election has changed to the Interposed entity election or revocation and the Family trust election and/or family trust revocation has been changed to Family trust election, revocation or variation.

These amendments include the ability to revoke a Family Trust Election and vary the specified individual in certain circumstances as well as introducing the ability to revoke Interposed Entity Elections in certain circumstances. These changes are effective 1 July 2007 therefore the 2008 and later years forms have been adapted to accommodate these changes.

### Family Trust Election Standalone (XX)

The Family Trust Election Standalone return form does not apply to family trust revocations. Part B of the FTE/FTR schedule must be lodged with a trust or a self managed superannuation fund return form. The family trust revocation does not have the capacity to be lodged as a standalone as it is required to be lodged with the trust return for the income year it is to be effective.

The election may be made in three ways;

* As an electronic standalone return form (excluding Part B); and
* As a paper schedule on the pre printed form; or
* Lodged by itself on the pre printed paper form.

Only one form FTE (XX) and Schedule FTE (X) can be lodged per income year. Therefore, if an FTE (X) Schedule is completed with or without section B, then the taxpayer, if required, can lodge a FTE (XX) for the same income year. The latest lodgement of the standalone form or schedule will update the information of the previous lodgement.

The existing functionality to lodge the elections as a schedule to a return form needs to be retained.

### Interposed Entity Election Standalone (YY)

The Interposed Entity Election Standalone may be made in three ways;

* As an electronic standalone return form
* As a paper schedule on the pre printed form; or
* Lodged by itself on the pre printed paper form.

The standalone form for an Interposed Entity Election (YY) for the 2008 income year can be lodged multiple times without restriction. The latest lodgement of the standalone form will update the information of the previous lodgement.

Effective for the 2008 and later income years an Interposed Entity Election can be revoked in certain limited circumstances however the Interposed Entity Election (YY) standalone will not be able to be used for this purpose as the revocation must be lodged with the entities return form for the year it is to be effective.

## Not in use

## (A) Other Attachments

This schedule is basically just one tag which allows an unlimited amount of free text. Schedule A can be attached to forms EI, EP, EB, EC, EF, MS and ET to provide any non-specific additional information. Software producers developing any of these forms must also develop Schedule A.

## Not in use

## (W) Work Related Expenses

This schedule can be used with form **EI**. Software producers developing form EI must also develop schedule W.

The Work related expenses schedule should only be lodged if a client or agent has received official notification from us to do so, and work related expenses claimed are greater than $300.

## (B) Rental Schedule

This schedule is only to be used with forms EI and SI. All ELS Software supporting the Individual return (EI) and the Electronic Taxpack (SI) must also support the Schedule B.

Schedule B is to be included with the return when any of the rental labels are completed.

## (BR) Rental Schedule for Partnerships and Trusts

This schedule is only to be used with forms EP and ET. All ELS Software supporting the Partnership (EP) and Trust (ET) returns must also support schedule BR. Schedule BR contains a portion of the same information as the rental schedule for Individuals (EI), however, additional information is required to be completed for EP and ET and this precluded the Tax Office from deriving a generic schedule.

Schedule BR is to be included with the return when any of the rental labels are completed.

## (X and Y) Family Trust Election, Revocation or Variation and Interposed Entity Election or Revocation Schedule

The family trust entity election, revocation or variation and interposed entity election or revocation schedules were originally implemented as part of new legislation introducing trust loss and bad debt measures which became law on 17 April 1998.

Up until 2005, Family trust elections and Interposed entity elections could only be made for the current year however following legislative changes in 2005 these elections can now specify earlier income years back to 2005 provided certain conditions are met.

Following legislative amendments trustees now have the ability to revoke a Family Trust Election and vary the specified individual in certain circumstances and entities now have the ability to revoke Interposed Entity Elections in certain circumstances. These changes are effective from 1 July 2007 ie. for the 2008 and later income years.

Revocations and variations must be made in the income year they are to be effective and must be lodged with that income year’s return.

Elections, revocations and variation may be made in three ways;

* As an electronic schedule attached to a Trust, Company, Self managed superannuation fund or Partnership return;
* By completing the pre printed form to be attached to a paper return; and
* As a paper schedule on the pre printed form lodged by itself.

An electronic schedule X and Y is available for lodgement with the Trust, Self managed superannuation fund, Partnership and Company forms only. No paper lodgement of these electronic schedules will be allowed. If an election is to be made on paper it is recommended only the pre printed forms be used for lodgement with the Tax Office.

### (X) Family Trust Election, Revocation or Variation (FTE) Schedule

The family trust election, revocation or variation schedule (X) is a valid schedule to the Trust and Self managed superannuation fund main return forms only.

Only one schedule can be lodged with a return form. In the event where the entity is electing and varying/revoking for the same year, the election should be lodged as a standalone (form XX) and the variation or revocation with the return (schedule X). The election/variation details (Part A) and the revocation details cannot be completed on the same schedule.

From the 2001 year the fields on the schedule were made non-mandatory in Section A, which is the Family Trust Election part of the schedule. Section B will now be valid on its own. Previously, it was expected that the numbers of revocations would be low as only certain types of trusts (fixed trusts) could revoke a family trust election once it was made. However following legislative changes effective 1 July 2007 there is an increased ability for trusts to revoke their election provided certain conditions are met, therefore the number of revocations may increase.

In addition to this, from 1 July 2007 (ie. the 2008 income year) trustees will be able to make a variation to the specified individual in their family trust election through the Family trust election, revocation or variation schedule.

### (Y) Interposed Entity Election or Revocation (IEE) Schedule

The interposed entity election or revocation schedule (Y) is valid for the Company, Partnership, Self managed superannuation fund and Trust forms.

Prior to 2005 Interposed entity elections could only be made for the current year, however following legislative changes in 2005 these elections can now specify earlier income years back to 2005 provided certain conditions are met. An entity may make an election in respect of a family trust which has made a family trust election specifying an earlier income year.

As part of Tax Time 2007, and to align the electronic system with pre-existing sections of the *Income Tax Assessment Act 1*936, a new validation edit has been introduced to ensure, as per Subsection 272-85(1) of Schedule 2F to the ITAA 1936, that an entity can not interpose with itself.

This validation edit checks the TFN of the main entity to warrant it is not the same as the family trust details in item 7 of the IEE form that they are interposing with.

Where previously,an interposed entity election schedule was irrevocable, recent legislative changes, effective 1 July 2007, allow interposed entity elections to be revoked in certain limited circumstances.

It is possible for an entity to make a number of interposed entity elections or revocations so software will need to cater for multiple schedules attached to the business returns. Multiple elections may be made or multiple revocations may be made at the time of lodging the return but not a combination of both. While more than one schedule can be lodged at a time, they must all be revocations or all be elections. Interposed entity **revocations** must be lodged with the entities return. Separate interposed entity elections may be lodged using the standalone schedule (YY).

## Not in use

## (BJ) Interest and Dividend Deductions Schedule

This schedule is only to be used with form EI. All ELS Software supporting the Individual return (EI) must also support Schedule BJ.

Schedule BJ must be completed where more than $4999 is claimed as Interest and Dividend deductions (Item D7 Label I). The schedule is optional if the claim is for less than $5000. All fields on the schedule are mandatory, however the Payee is either an individual name or a company name. The Tax Office does not require the lodgment of this schedule with paper returns.

## (BK) Capital Gains Tax Schedule

From 1 July 2013, Schedule BK will not be accepted via ELS attached to 2013 and later year forms. Schedule BK has been replaced by Schedule BW (Capital Gains Tax). See 2.53 for details regarding Schedule BW.

This schedule is only to be used with 2012 and prior year forms EI, EC, ET, EF, and MS.

## (BL) Capital Allowances for Businesses Schedule

From 1 July 2013 Schedule BL will not be accepted via ELS attached to 2013 and later year forms.

This schedule is only to be used with 2012 and prior year forms EP, ET, EC, EF and MS.

## (BP) Losses Schedule

This schedule is only to be used with forms EC, EF, MS and ET. All ELS Software supporting Company (EC), Fund (EF), SMSF (MS) and Trust (ET) returns must also support schedule BP.

The schedule has been implemented to gather more detailed information regarding losses claimed by company, fund and trust entities.

A losses schedule must be completed where there is a loss amount recorded at any of the losses labels on the EC, EF, MS and, ET return forms or the total of tax losses and net capital losses exceeds $100,000.

Only one Losses schedule may be attached to a return form.

## (BX) Consolidted Groups Losses Schedule

This schedule has been developed exclusively for use by consolidated groups. The schedule is required to be completed and attached to a Company (EC) return where the ‘Head Company’ indicator in the ‘Consolidated entity status’ box has been completed and any one of the following criteria is met:

* The total of tax losses and net capital losses carried forward to later income years is greater than $100 000.
* The total of tax losses and net capital losses transferred from joining entities is greater than $100 000.
* The total of tax losses and net capital losses utilised by the consolidated group is greater than $100 000.
* The total of foreign source losses carried forward to later income years is greater than $100 000.
* The total of foreign source losses transferred from joining entities is greater than $100 000.
* The total of foreign source losses utilised by the consolidated group is greater than $100 000.
* The deduction for earlier year controlled foreign company (CFC) losses is greater than $100 000.
* The total of CFC losses carried forward to later income years is greater than   
  $100000.
* The head company is a life insurance company and has a total of virtual PST tax losses and virtual PST net capital losses carried forward to the 2004-2005 year greater than $100 000.

If any one of the above criteria has been met then the Consolidated losses schedule should be completed for *all* relevant losses income, regardless of whether the totals are less than or greater than $100 000.

All ELS Software supporting Company (EC) returns must also support schedule BX.

Only one Losses schedule may be attached to a return form.

## (BS) Personal Services Income Schedule

From 1 July 2013 Schedule BS will not be accepted via ELS attached to 2013 and later year forms.

This schedule is only to be used with 2012 and prior year forms EP, ET and EC.

## Not in use

## (PS) Payment Summary Schedule

The Payment Summary schedule is only to be used with form types EI, EC, EP, ET, EF, and MS. All ELS software supporting Individuals (EI), Company (EC), Partnership (EP), Trust (ET), Fund (EF) and SMSF (MS) return forms must also support schedule PS.

This schedule is used to report details on voluntary agreements; labour hire or other specified payments; amounts withheld where no ABN has been quoted; and attributed Personal Services Income. One schedule only should be attached to a return form.

Individuals may show payment summaries for both Personal services income (P) and Business income (B). These amounts must correspond to the amounts shown at Items 9, 14, P7 and P9 on the Individual return.

Non-individual PS schedules will only show details of amounts withheld where no ABN has been quoted for income of a business nature.

### General Information

There can be instances where tax amounts withheld can be higher than the gross payments amount. The situation described by the client is such an instance where the payments made to an overseas employee would be included in the ‘other income’ field in the payment summary rather than the gross payments field. Hence you can even have a situation where the amounts withheld on such payments having a dollar figure whilst there’s nothing in the gross payments field. For your information, the employee in this situation would include this ‘other income’ in a foreign income field in their tax returns.

## (L) Agent/Intermediary Preference Schedule (*see 2.18.2*)

## (Z) Client Preference Schedule (*see 2.18.3*)

## (FS) Baby Bonus Schedule

Baby Bonus has been decommissioned from 1 July 2014. Baby Bonus can no longer be claimed in respect of prior years 2002 to 2009.

## Consolidated Corporate Groups (Form EX and Schedule BN)

From 1 July 2002, eligible wholly-owned corporate groups can consolidate – to form a single entity for income tax purposes. A consolidated group will consist of 1 or more subsidiary members, and the head company which is responsible for payment of income tax and PAYG instalments for the group.

The head company must notify the Tax Office of the decision to consolidate, including the date of consolidation, details of the head company and all the subsidiary members. If subsidiary members join or leave the consolidated group the head company must notify the Tax Office of these changes.

### (BN) Notification of formation of an income tax consolidated group schedule

The Notification schedule can be used for 2 purposes. It can be lodged with the head company’s first income tax return to provide details of the formation of the group. The schedule will also be attached to the Notification of members joining and/or leaving the group (form EX) to report changes in membership.

As the initial notification of the formation of a consolidated group:

* The schedule is lodged with the first income tax return (form EC) for the group.
* When used for this purpose the schedule may only be submitted once in the life of the group.
* The notification may be retrospective.
* The schedule cannot be used to notify of consolidation in a future income year.

The schedule includes the following information:

* The chosen date of consolidation.
* Is this a Multiple Entry Consolidated (MEC) group?
* The details of at least one subsidiary member which has joined the group; including the legal name, ABN, ARBN or ACN, TFN, and date joined the group.
* If applicable, the details of any subsidiary members which have left the group between the date of consolidation/joining and the date of lodgment of the income tax return. The leaving details include the legal name, ABN, ARBN or ACN, TFN, date joined the group, date left the group, reason code for leaving the group, and purchasing entity details (if applicable).

There is no limit to the number of subsidiary members joining/leaving details that can be included on the schedule.

### (EX) Notification of members joining and/or leaving the group

Once the group has been established (the initial notification has been lodged), there will be an ongoing need for the head company to report changes in membership. The head company is required to notify the Tax Office of new members joining, or members leaving the group within 28 days.

The Notification of members joining and/or leaving the group form EX must include a Notification of formation of a consolidated group schedule BN.

Form EX, along with a schedule BN, includes the following information:

* The head company legal name, ABN and TFN.
* The Tax Agent’s name and agent number.
* If applicable, the details of any subsidiary members which have joined the group; including the legal name, ABN, ARBN or ACN, TFN, and date joined the group (if joined after date of consolidation).
* If applicable, the details of any subsidiary members which have left the group including the legal name, ABN, ARBN or ACN, TFN, date joined the group (if not previously notified), date left the group, reason code for leaving the group, and purchasing entity details (if applicable).

There is no limit to the number of subsidiary members joining/leaving details that can be included on the schedule. However, there must be at least one member for the income tax consolidated group to continue.

## Not in use

## (BT) Dividend and Interest Schedule

This schedule is only to be used with EC (Company return). The main objective of this schedule is to facilitate the capture of data for matching purposes. The Dividend and Interest to numerous recipients is recorded on this schedule attached to the main form of the company involved. The data captured is used to crosscheck the accuracy of information furnished by those recipients in their respective return forms.

Although the paper form (Dividend and Interest) includes the main company's details, the electronic schedule only contains information about the investor. This would ensure the non-duplication of data.

## Not in use

## (PL) Superannuation Lump Sum Schedule

Parliament has enacted laws and regulations to simplify and streamline the Australian superannuation system, most of which took effect on 1 July 2007. The new laws change the taxation of superannuation and termination of employment benefits and the subsequent processing of tax returns.

The concept of an “eligible termination payment” was replaced with the “superannuation lump sum” (SLS) where the payment is made by a superannuation fund. As a taxpayer can receive more than one SLS payment during the same financial year, which have the possibility of being taxed differently, schedule PL was introduced.

The schedule can only be transmitted to the Tax Office when attached to either an EI return form. The system is triggered to look for the schedule when the SLS payment type code box on the main form is ‘M’. This essentially means that the taxpayer has received more than one SLS payment during the financial year; and as there is the possibility of the payments being taxed differently, the multiple payments need to be reported separately.

## (PY) Employment Termination Payment Schedule

Parliament has enacted laws and regulations to simplify and streamline the Australian superannuation system, most of which took effect on 1 July 2007. The new laws change the taxation of superannuation and termination of employment benefits and the subsequent processing of tax returns.

The concept of an “eligible termination payment” was replaced with the “employment termination payment” (ETPs) where the payment is made by an employer. As a taxpayer can receive more than one ETP during the same financial year, which have the possibility of being taxed differently, schedule PY was introduced.

The schedule can only be transmitted to the Tax Office when attached to an EI return form. The system is triggered to look for the schedule when the ETP type code box on the main form is ‘M’. This essentially means that the taxpayer has received more than one ETP during the financial year; and as there is the possibility of the payments being taxed differently, the multiple payments need to be reported separately.

Some edits will ensure where certain labels are completed, an ABN must be provided. If the payer is overseas, the Tax Agent should lodge on paper.

## (MS) Self Managed Superannuation Fund

For details on the specific content of the electronic SMSF form (MS) refer to Section B, Part 52. The edits and notes which apply appear in Section E.

Software designed to lodge this form type must also support the lodgment of all associated schedules (A, X, Y, BW, BP, and PS) and the TXID file.

The label for 'Opening account balance' has only been added to the paper SMSF form from 2010 onwards to assist clients (paper lodgers) to calculate the 'Closing account balance'. The content of the label is not required by the Tax Office but it may be incorporated in any external software to assist tax agents (where not already incorporated).

See 2.8 for details regarding Electronic Funds Transfers (EFT).

See 2.47 for details regarding non-individual amendments.

### Member contribution statement/member information

The MS only has one section for member information for both current members and members who are deceased or who exhausted all their entitlements (lump sum or pension) during the income year (excluding rollovers to another fund). From 2013, the number of members has increased from 6 to 8. An SMSF should have no more than 4 current members.

A member number (^IVK) is required for each member. The first occurrence should be member 1, the second occurrence member 2, and so on.

### Supervisory levy

The supervisory levy is included in the calculation statement and is now $388.00.

### Account status

An account status code (^KGC) has been implemented to distinguish between current, deceased and former members. For ELS returns, it is mandatory to provide a code for all members. Please refer to Note N554 and edits V2768, V2769 & V2770 in order to determine the correct code to be applied.

## Amendments to Return Forms

The functionality to accept electronic amendments to non-individual returns was introduced in 2011 year for Fringe Benefits Tax (EB), Partnership (EP), Trust (ET), Company (EC), Superannuation Fund (EF) and Self Managed Superannuation Fund (MS) returns. As a result of these changes electronic amendments from 2011 for Individual form (EI) will also be accepted. A request for amendment will be triggered by a value present at ‘Amendment indicator’ (^IJH).

The form AI and Schedule C will not be used to electronically amend 2011 and later year individual returns but will still be used to amend 2010 and prior year individual returns.

When submitting an amendment the Tax Agent will need to provide the new amended details for the return. The ATO will compare the amended return form with the previously lodged return form to identify the changes. All allowable schedules will be accepted with the amended return.

The following tags have been added to allow the Tax Agent to indicate the amendment number and describe the reasons for the amendment. A maximum of nine amendments may be lodged electronically in any tax year for each taxpayer.

* Amendment indicator (^IJH)
* Amendment type indicator (^JGY)
* Reason for amendment (^JHD)

Subsequent amendments are to contain a new reason for the amendment and a new amendment number.

The Tax Office will accept an amendment to a return through ELS, even if the original return or the previous amendment was not made through ELS.

Existing schedules which accompanied the previous return may be amended and new ones may be added. Validation rules governing the requirement to lodge a schedule with a return will determine if a previously lodged schedule can be deleted.

An amendment should not be used when EFT data is the **only** alteration to the return. When EFT data **and** other data is to be altered at the same time, then an amendment can be used for both the EFT change and the other change.

The following tags are not able to be amended. Although the listed tags may be required to lodge an amendment request they will not be used to update ATO client records.

* **EB**: ^AWR, ^ABB, ^AAD, ^ABE, ^ABF, ^BAW, ^ABG, ^BBB, ^ACU, ^BGH, ^BGI, ^BGJ, ^BGK, ^BGL, ^AAU, ^ABH, ^AME, ^AMF, ^APE, ^AMG, ^BGP, ^BKW, ^BFV, ^BKX, ^BKY, ^BKZ, ^ABJ, ^AUT, ^AUU, ^APG, ^AUV, ^AVO, ^AVY, ^AJP, ^AJX, ^APD, ^CCB, ^FWR, ^FWS, ^FWT, ^FWU, ^FWV, ^FWW, ^BJO, ^AXA, ^BJP, ^AXB, ^BFB, ^BJQ, ^BLK
* **EI**: ^AWR, ^ABB, ^AAD, ^ABD, ^ABE, ^ABF, ^BAW, ^ABG, ^BBB, ^BFG, ^ABT, ^ABH, ^AME, ^AMF, ^APE, ^AMG, ^BFH, ^ABK, ^AXQ, ^AXR, ^APH, ^BAU, ^ABQ, ^ARH
* **EP**: ^AWR, ^ABB, ^AAD, ^AAU, ^APP, ^ABH, ^AME, ^AMF, ^APE, ^AMG, ^ABJ, ^AUT, ^AUU, ^APG, ^AUV, ^ABE, ^ABF, ^BAW, ^ABG, ^BBB, ^ACU
* **ET**: ^AWR, ^ABB, ^AAD, ^AAU, ^APP, ^ABH, ^AME, ^AMF, ^APE, ^AMG, ^ABJ, ^AUT, ^AUU, ^APG, ^AUV, ^ABE, ^ABF, ^BAW, ^ABG, ^BBB, ^ACU
* **EC**: ^AWR, ^ABB, ^AAD, ^AAU, ^APP, ^ABH, ^AME, ^AMF, ^APE, ^ABJ, ^AUT, ^AUU, ^APG, ^AVY, ^AJP, ^AJX, ^APD, ^ABE, ^ABF, ^BAW, ^ABG, ^BBB
* **EF**: ^AWR, ^ABB, ^AAD, ^AAU, ^ABH, ^AME, ^AMF, ^APE, ^ABE, ^ABF, ^BAW, ^ABG, ^BBB, ^ACU
* **MS**: ^AWR, ^ABB, ^AAD, ^AAU, ^ABH, ^AME, ^AMF, ^APE, ^ABE, ^ABF, ^BAW, ^ABG, ^BBB, ^ACU

## (TD) Trust Details

Form TD has been designed to increase the integrity of the tax system by extending the tax file number withholding rules to apply to most closely held trusts.

The purpose of form TD is to report tax file number information or withholding and payment information. The form may be lodged multiple times where additional or amended information is to be provided. For the addition of information, only the new data needs to be supplied. Previously supplied details are only to be lodged again where the details are being amended.

Tag ^JAZ, the electronic form indicator, is used to choose the reporting type. When transmitted the form is split into two sub forms ('TFN report' or 'Annual withholding report') determined by this value. The following valid values can be chosen to select the reporting requirement:

* TT : Tax file number information
* TW : Withholding and payment information

The beneficiary TFN’s in a TFN report must be lodged by the end of month following the quarter in which they were provided to the trust. The Withholding report must be lodged annually which is due three months after the income year. Similarly the payment report must be lodged annually detailing beneficiary payments.

Form TD must be lodged with Schedule G – Beneficiary Details to report the information above. Form TD and the schedule G have a one to many relationship.

## (G) Beneficicary Details

Schedule G has been designed to lodge Tax file number and withholding/payment information of a beneficiary as a part of the government’s tax file number withholding rules to apply to most closely held trusts.

Schedule G can only be lodged with the Trust Details form (TD). Software should be developed to accept one to many Beneficiary Details schedules (G) with the form TD. There is no limitation to the number of schedules per transmission.

## (I) International Dealings Schedule

From 1 July 2012 Schedule I will be accepted via ELS attached to 2012 and later year forms and replaces Schedule 25A (O). See 2.21 for details regarding Schedule O.

Schedule I is used by non-individual entities to provide information in relation to international dealings. This schedule is used with Company (EC), Trust (ET) and Partnership (EP) forms. Software producers developing any of these forms must also develop Schedule I.

The need for this schedule to be present is dependent on the responses entered for the overseas transactions or interests and thin capitalisation provisions questions on each form.

### Total foreign non-assessable income (Question 24)

Tag ^JUE (Total foreign non-assessable income) has been implemented to capture the total of all income amounts reported at Question 24. Refer to V2576 for calculation details.

## (BY) Research and Development Tax Incentive Schedule

Schedule BY is used by companies to provide information in relation to research and development tax incentive claims.

## (EY) Excess Concessional Contributions

The Excess concessional contributions form is a standalone form applicable to the 2012 and 2013 years only. It is issued to taxpayers with a Notice of offer where eligible individuals have been identified to have exceeded their concessional contributions cap by $10,000 or less for the first time.

Where the taxpayer chooses to take up a once only refund offer to have the amount of their excess concessional contributions released from their super account, the completed Excess concessional contributions form must be returned to the ATO within 28 days of issue.

Occasionally the ATO will not be able to identify a withdrawal fund meaning that

pre-populated information (^ARC, ^EBN, ^BSD, ^BSE) will not be present in the Election form provided to the taxpayer. In these cases Option 1 (^JYG) should not be completed and Option 2 (^JYH) should be completed.

## (BW) Capital Gains Tax Schedule

From 1 July 2013 Schedule BW will be accepted via ELS attached to 2013 and later year forms and replaces Schedule BK (Capital Gains Tax). See 2.30 for details regarding Schedule BK.

This schedule is used with Individual (EI), Company (EC), Trust (ET), Fund (EF) and Self Managed Super Fund (MS) forms. ELS Software supporting these forms must also support Schedule BW.

Schedule BW must be lodged when total current year capital gains exceeds $10,000. Regardless of whether a schedule is required, all taxpayers having a CGT event during the year will still need to determine their net capital gain and complete the relevant CGT labels on the return form.