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| **ELS SOFTWARE SPECIFICATION**  **SPECIFICATIONS FOR FORMS LODGED WITH THE ELECTRONIC LODGMENT SERVICE 2015**  **Release 2015.2** | |
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| UNCLASSIFIED | For further information or questions, call SILU  [1300 139 052] |

**Notice To Readers**

This Specification is current at the latest date shown in the Amendment Record, but it may be amended at any time without prior notice. New releases of specifications will be published on the ELS Providers Home Page of the Software Developers website ([www.ato.gov.au/rsf](http://www.ato.gov.au/rsf) ). ELS software providers should regularly check this website and may also subscribe to an email notification service.

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# SPECIFICATION DOCUMENTS

## Section A General Information and ELS Decs File name

**1. Background Information** A01\_info.doc

**2. Business Rules for TXID, Forms and Schedules** A02\_form.doc

3. Business Rules for Reports A03\_reps.doc

4. Algorithm A04\_algo.doc

5. ELS Declarations A05\_dec.doc

6. ELS to SBR A06\_DIS\_SBR.doc

## Section B Input Return Form Tags File name

1. **(TXID) Transmission Identification File** B01\_txid.doc

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**3. (Not allocated)**

**4. (Not Allocated)**

**5. (EP) Partnership** B05\_ep.doc

**6. (ET) Trust** B06\_et.doc

**7. (EC) Company** B07\_ec.doc

**8. (EF) Superannuation Fund** B08\_ef.doc

**9. (EM) Direct Debit Authorisation** B09\_em.doc

**10. (Not Allocated)**

**11. (Not Allocated)**

**12. (Not Allocated)**

**13. (EB) Fringe Benefits Tax** B13\_eb.doc

**14. (Not Allocated)**

**15. (ES) Super Surcharge - Member Data** B15\_es.doc

**16. (SP) Super Surcharge - Supplier/Provider Data** B16\_sp.doc

**17. (SR) Super Surcharge - Assessment Variation Advice** B17\_sr.doc

**18. (Not Allocated)**

**19. (Not Allocated)**

**20. (GR) Annual GST Return** B20\_gr.doc

**21. (Not Allocated)**

**22. (GA) Business Activity Statement** B22\_ga.doc

**23. (GB) Instalment Activity Statement** B23\_gb.doc

**24. (Not Allocated)**

**25. (Not Allocated)**

**26. (Not Allocated)**

**27. (Not Allocated)**

**28. (Not Allocated)**

**29. (Not Allocated)**

**30. (Not Allocated)**

**31. (CP) Tax Agent Intermediary Update of Client Preference** B31\_cp.doc

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**33. (Not Allocated)**

**34. (EX) Notification of Formation of a Consolidated Group** B34\_ex.doc

**35. (CU) Client Update** B35\_cu.doc

**36. (Not Allocated)**

**37. (Not Allocated)**

**38. (Not Allocated)**

**39. (XX) Family Trust Election Standalone** B39\_xx.doc

**40. (YY) Interposed Entity Election** B40\_yy.doc

**41. (Not Allocated)**

**42. (MS) Self Managed Superannuation Fund** B42\_ms.doc

**43. (MC) Member Contribution Supplier Details** B43\_mc.doc

**44. (TD) Trust Details** B44\_td.doc

**45. (EY) Excess concessional contributions** B45\_ey.doc

## Section C Schedule Tags File name

**1. (Not Allocated)**

**2. (Not Allocated)**

**3. (BR) Rental Schedule for Partnerships and Trusts** C03\_br.doc

**4. (A) Other Attachments Schedule** C04\_a.doc

**5. (Not Allocated)**

**6. (Not Allocated)**

**7. (Not Allocated)**

**8. (R) Super Contributions Schedule** C08\_r.doc

**9. (W) Work Related Expense Schedule** C09\_w.doc

**10. (B) Rental Schedule** C10\_b.doc

**11. (D) Assessment Review Amounts Transferred Out** C11\_d.doc

**12. (X) Family Trust Election and/or Trust Revocation** C12\_x.doc

**13. (Y) Interposed Entity Election** C13\_y.doc

**14. (BJ) Interest and Dividend Deductions Schedule** C14\_bj.doc

**15. (Not Allocated)**

**16. (Not Allocated)**

**17. (Not Allocated)**

**18. (BP) Losses Schedule for Unconsolidated Entities** C18\_bp.doc

**19. (Not Allocated)**

**20. (Not Allocated)**

**21. (Not Allocated)**

**22. (Not Allocated)**

**23. (Not Allocated)**

**24. (PS) Payment Summary Schedule** C24\_ps.doc

**25 (L) Agent/Intermediary preference** C25\_l.doc

**26 (Z) Client preference** C26\_z.doc

**27. (Not Allocated)**

**28. (BN) Members Joining/Leaving a Consolidated Group** C28\_bn.doc

**29. (BT) Interest and Dividends Paid Schedule** C29\_bt.doc

**30. (BX) Losses Schedule for a Consolidated Group** C30\_bx.doc

**31. (Not allocated)**

**32. (Not Allocated)**

**33.** **(Not Allocated)**

**34. (PL) Superannuation Lump Sum Schedule** C35\_pl.doc

**35. (PY) Employment Termination Payment Schedule** C36\_py.doc

**36. (S) Member Contribution Provider/Member Details** C37\_s.doc

**37. (G) Beneficiary Details** C38\_g.doc

**38. (I) International Dealings Schedule** C39\_i.doc

**39. (BY) R&D Schedule** C40\_by.doc

**40. (BW) Capital Gains Tax Schedule** C41\_bw.doc

## Section D Output Forms/Report Tags File name

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**2. (OC) Output Client Report** D02\_oc.doc

**3. (Not Allocated)**

**4. (OR) EFT Reconciliation Statement** D04\_or.doc

**5. (OS) Lodgment Statistics Report** D05\_os.doc

**6. (OG) Output Client Report (BAS/IAS)** D06\_og.doc

**7. (OB) Outgoing BAS** D07\_ob.doc

**8. (OI) Outgoing IAS** D08\_oi.doc

**9. (OL) Output AS Lodgment Report** D09\_ol.doc

**10. (OM) Output AS Summary Report** D10\_om.doc

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**2. Edits – Additional Information** E2\_edit.doc

**3. Note References and Warning Messages** E3\_note.doc

**4. (Not Allocated)**

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**3. Location Codes** F03\_locs.doc

**4. Salary and Wages Occupation Codes** F04\_occ.doc

**5. Valid Values for Current Year** F05\_valu.doc

**6. Form Type and Year of Return** F06\_type.doc

**7. Revenue Types** F07\_rev.doc

**8. Title Codes** F08\_titl.doc

**9. Suffix Codes** F09\_suff.doc

**10. Gateways and Regions** F10\_gate.doc

**11. Valid Schedules** F11\_schs.doc

**12. Health Insurer** F12\_hins.doc

**13. Country Codes** F13\_ccod.doc

**14. Foreign Currency Codes** F14\_focc.doc

**15. (Not Allocated)**

**16. Overseas Address Country Codes** F16\_oacc.doc

## Section G Appendices File name

**1. Index of all Tags - A** G01\_all.doc

**2. Index of all Tags - B** G02\_all.doc

**3. Index of all Tags - C** G03\_all.doc

**4. Index of all Tags - D** G04\_all.doc

**5. Index of all Tags - E** G05\_all.doc

**6. Index of all Tags - F** G06\_all.doc

**7. Index of all Tags - G** G07\_all.doc

**8 Index of all Tags - H** G08\_all.doc

**9 Index of all Tags - I** G09\_all.doc

**10. Index of all Tags - J** G10\_all.doc

**11. Index of all Tags - K** G11\_all.doc

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**15. Index of all Deleted Tags** G15\_dtag.doc

**16. Test Numbers** G16\_test.doc

# Preface

**WHO SHOULD READ THIS DOCUMENT**

This document is written for persons developing software for electronic forms intended for transmission using the Electronic Lodgment Service (ELS) to the Tax Office. This includes the e-tax lodgments.

# How the Specifications are Organised

The specifications are split into 6 Sections, Sections A to G. Each section can be distinguished by its filename, which begins with the section letter (eg ‘*B02\_EI.doc*’ is in section B, chapter 2, covering the ‘tags’ for the Individual - EI form). Also, page numbers within each document begin with the section letter. The Table of Contents also lists the file names of each document.

Section A: provides general background information, business rules and ELS Declaration requirements.

Section B: specifies each field on each return form and lists the edits and notes which apply to each field. Generally referred to as the ‘tag chapters’.

Section C: specifies each field on each schedule.

Section D: specifies each field on each report.

Section E: specifies all the edit rules.

Section F: contains all tables referred to in the edits. The table number appears after the letter F in the document name. For example, Table 1 is in document ‘*F01\_lodg.doc*’.

Section G: contains the appendices. This includes a complete list of ‘tags’ and test numbers.

**OTHER DOCUMENTS AND SPECIFICATIONS**

The documents referred to in the Table of Contents together make up the ELS Software Specifications. These specification deal solely with the preparation and structure of data files submitted to the Tax Office through ELS.

**Communications Specifications (DIS)**

Successful transmission to ELS through the Internet and Telstra’s Dial IP network also requires compliance with the current communications specifications.

the Corporate External Gateway Specifications - Document Interchange System, Version 11.R28(B), 22 August 2014.

## WHERE TO GET HELP

Further assistance can be provided by contacting the following:-

**Software Industry Liaison Unit (SILU) for:**

* **ELS Software Producers**
* **Paper Facsimiles**
* **TFN Algorithnm**
* **Communications software requirements for ELS/DIS**

Help line 1300 139 052

Email silu@ato.gov.au

ELS Software Producers should direct all enquiries to the **Software Industry Liaison Unit (SILU)** via the contact details above.

# Glossary of Terms and Acronyms

| **Term** | **Description** |
| --- | --- |
| ABN | Australian Business Number |
| ACN | Australian Company Number |
| Agent | A person or company transmitting forms to the Tax Office; also called tax agent and transmitting agency. |
| Agent Assigned File name | File name assigned to the return file by the transmitting agency. |
| ANZSIC | Australian and New Zealand standard industrial classification |
| ARBN | Australian Registered Body Number |
| Data Field | Consists of two components; a tag and a value. |
| Data Item | The value after the tag identifier; eg. Interest income of 100 dollars is shown as ^AFZ100. |
| Data Type | A Data Type is specified for each field, eg. Data Type ‘$’ represents whole dollare money fields, and Data Type ‘Integer’ fields can only contatin whole numbers. |
| Deed | Agreement for non-disclosure of tax file number algorithm. |
| Dial IP | Telstra private internet protocol network purchased by the Tax Office for tax agents to use, this can be accessed by an asynchronous dial-up modem or ISDN known as 'Dial IP private network'. |
| DIN | Document Identification Number – a unique identifier that appears on the Business Activity Statement (BAS) and the Instalment Activity Statement (IAS). |
| DIS | Document Interchange System. Refers to the communications software which runs on the Tax Office 's corporate external gateway computer which supplies communications facilities through the Internet or Telstra’s Dial IP network. |
| ELS | Electronic Lodgment Service |
| ELS/DIS | ELS Document Interchange System. (See 'DIS' above). |
| Error Message | A message reported to agents when data fails an edit test. |
| Form Type | The type of ELS return; eg. EI, EP. |
| Gateway | The Corporate External Gateway (CEG) computing infrastructure was introduced by the Tax Office in July 1995, replacing the ELS Data Take-On Machines (DTOMS). Gateways are accessed via the internet or Dial IP network and are known as Waymouth, Brisbane, Melbourne and Sydney. |
| Generic Edits | Generic edit tests apply to many unrelated tags across many forms. Generic edits are preceded by the word ‘Check’, eg. V210F: CheckAbsentState(Tag1,Tag2)]. Rather than specifying a specific tag within the edit, tags are listed as ‘Tag1, Tag2, Tag3, etc. (Refer to E2\_Edit.doc). |
| Global Edits | A set of edits (mandatory, data types and format) that are common to all form types and schedules that must be coded in the software(Refer to E2\_Edit.doc). |
| IPY | Immediate Prior Year return |
| ITAA | Income Tax Assessment Act |
| ITR | Income Tax Ruling |
| Location Code | A code that identifies a country. |
| NAT nnnnnn | The NAT number is used to identify a paper form and the version of that form. For example the 2008 Individual return form is NAT 2541-6.2008 |
| Non-PP | Non-Primary Production |
| NULL | Defined and illustrated in the following examples: No value after the tag eg. '^AAA^AAB1', ^AAA is null; Space(s) only after the tag eg. '^AAA ^AAB1', ^AAA is null; No tag is present eg. '^AAB1', ^AAA is null. |
| Paperless | An electronic return for which a paper copy is not required. |
| PP | Primary Production |
| PEF | Preferred Electronic Format (PEF). The PEF is only to be used as an aid in interpreting information in the ELS Software Specifications. |
| Pre-printed returns (PDF) | Printed paper copy of return form – as produced by the Tax Office. The facsimile of the pre-printed return is the only acceptable format for paper lodgment of returns with the Tax Office when a paper copy is required. |
| Repeated Alphas | Three or more identical contiguous alphas. |
| Repeated Characters | Two or more identical contiguous characters other than alphas or numerics. |
| Return | A tax return. |
| Return File | An electronic form prepared in accordance with this Specification; consisting of an agent assigned file name, the basic return form and (optional) any schedules. |
| Schedules | Electronic documents which form part of an electronic form. Schedules cannot be transmitted without being attached to a form; eg. Capital Allowance schedule. |
| SFN | Superannuation Fund Number |
| SLS | Superannuation Lump Sum |
| SMSF | Self Managed Superannuation Fund |
| Software Reg No.(^AAT) | Number allocated by the Tax Office to identify a software provider's package (excluding test returns). |
| Software Version Number | Character string identifying the version of the software used to prepare a transmission. |
| Tag | A three character alphabetic code used to identify a data item; always prefixed by a ^ character (ASCII decimal value 94). |
| Tagged PPF | Refers to a preferred paper format of a return form which shows the tags associated with each field. |
| Tax Agent Reg No. (^AAE) | Number allocated by the Tax Office Branch Offices to identify a registered tax agent. |
| TIDs | Tax Instalments Deducted |
| Transmission | Collection of files consisting of one TXID file and up to 1000 return files. |
| Transmission Status Indicator | The data item used to indicate whether a transmission is test or production. |
| Transmitter Reg No.(^AAS) | Number allocated by the Tax Office to identify a registered transmitter of data. |
| Transmitting Agency | The name of the agency transmitting returns to ELS. |
| Validation | The Tax Office process which checks incoming electronic tax returns for errors. |
| Validation Report | One validation report is produced for each transmission. The report provides details of errors on each return and confirms a successful transmission if there are no errors. For more information on validation reports see ELS/DIS Specifications Version 11.25. |
| ^ | The ASCII character with the decimal value 94 (caret) which precedes three alphabetic characters which together represents a "tag". |