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| specification | software developers | MARCH 2016 | UNCLASSIFIED |
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| Electronic reporting specification  Annual investment income report (AIIR) version 10.0.2 | |
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| attention_pms | direction_pms |
| UNCLASSIFIED | For further information or questions, call **1800 072 681** |

Changes in this version of the specification

**Differences between version 10.0.1 and version 10.0.2**

**General key changes**

* General wording changes to allow for consistency, update and clarify information and processes. Changes have not been tracked where sentences have been restructured and the intent/information has not changed.

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

* **Investment account data record**
  + 7.62 Date of payment field – An alert box has been added for reporting exploration credits directly distributed by a greenfields mineral explorer.
  + [7.64](#R7_064) Type of payment field – An alert box has been added for reporting exploration credits directly distributed by a greenfields mineral explorer.
  + 7.88 Foreign income tax offset field - An alert box has been added for reporting exploration credits directly distributed by a greenfields mineral explorer.

Acronyms

| **Acronym** | **Expanded** |
| --- | --- |
| ABN | Australian business number |
| ABR | Australian Business Register |
| AIIR | Annual investment income report |
| ATO | Australian Taxation Office |
| CGT | Capital gains tax |
| ECI | electronic commerce interface |
| FMD | Farm management deposit |
| SAP | substituted accounting period |
| SIPO | Software Industry Partnership Office |
| TFN | tax file number |
| TIN | tax identification number (non-resident identifier) |
| UTD | unit trust distribution |
| WPN | withholding payer number |

Definitions

| **Common term** | **Definition** |
| --- | --- |
| Controlled foreign company income (CFC) | Income received from having a substantial interest in a foreign company controlled by Australians. |
| Franked distributions | A franked distribution is a defined term in s995-1(1) of the *Income Tax Assessment Act 1997* (ITAA 1997). If the company paying a dividend can frank the dividend and allocates a franking credit to the dividend then the dividend is a franked distribution. For example, if a company pays a dividend of $100 which is franked to 80% then the franked amount (also known as the franked dividend) is $80, the unfranked amount is $20 and the franking credit is $34 [rounded]. The franked distribution amount includes both the franked and unfranked amounts of the distribution and therefore the franked distribution amount is $100.  A franked dividend is not defined within the law but is the term used to reflect that part of a dividend that has a franking credit and satisfies the formula:  This formula delivers the franked part of the distribution as defined in section 976-1 of the ITAA 1997 i.e. the unfranked part of the distribution is the amount left after deducting the franked part of the distribution from the total distribution. |
| Investment body | An entity as defined under section 202D(1) of Part VA of the *Income Tax Assessment Act 1936* (ITAA 1936).  Investment bodies can include financial institutions, government bodies or body corporates, solicitors, managers of unit trusts, companies and betting investment bodies. For a full list of investment bodies, refer to the *Annual investment income report (AIIR) companion guide.* |
| Supplier | The organisation sending the data to the Australian Taxation Office (ATO). |
| Greenfields mineral explorer | A greenfields mineral explorer is a small exploration company that undertakes greenfields  mineral exploration in Australia. |

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1 Introduction

Who should use this specification

This specification replaces Version 10.0.1 and is to be used in the development of software for electronic lodgment of the Annual investment income report (AIIR) for the 2014 and subsequent financial years.

This specification is to be used by:

* commercial software developers
* investment bodies developing software in-house, and
* service providers developing software in-house.

This specification is to be used for an AIIR lodged through the Australian Taxation Office (ATO) Business Portal (Portal).

This specification should be used in conjunction with the *Annual investment income report (AIIR) companion guide* which provides additional information regarding investment income reporting. The *Annual investment income report (AIIR) companion guide* is available on the Software developers webpage <http://softwaredevelopers.ato.gov.au>

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

Lodging electronically

attention_pms From the 2015 financial year onwards an AIIR cannot be lodged to the ATO using the Electronic Commerce Interface (ECI)

Investment bodies and other organisations can lodge reports online using the Portal.

Lodging electronically will:

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

PC (spreadsheet format)

If investment bodies and other organisations are unable to meet the electronic reporting requirements in this specification, they may be able to use the *Annual investment income report (AIIR) PC spreadsheet format*. This is provided by the ATO for use by investment bodies with less than 1,000 investments to report, and no facility to report electronically.

The AIIR PC spreadsheet format template and associated reporting specification can be downloaded from the software developers website at [http://softwaredevelopers.ato.gov.au](http://softwaredevelopers.ato.gov.au/). The template provides built in edit checks on the entered data.

Paper forms

If investment bodies and other organisations have less than 20 investments or withholding events to report, the *Annual investment income report paper form* may be used to report original, replacement or corrected AIIR records. This form may also be used to lodge nil returns and is available on the ATO website at [www.ato.gov.au](http://www.ato.gov.au)

2 Legal requirements

Reporting obligations

On 1 July 2015, Division 393 of Schedule 1 of the *Taxation Administration Act 1953* (TAA 1953*)* replaced regulation 56 of the *Income Tax Regulations 1936.*

Under Division 393 of the TAA 1953, an entity defined as an investment body under section 202D of Part VA of the *Income Tax Assessment Act 1936* (ITAA 1936), is required to report to the Commissioner of Taxation details of investments falling within the provisions of the tax file number (TFN) legislation and the FMD legislation in the approved form.

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

Under the legislation, investment bodies are required to give to the Commissioner, an AIIR containing:

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

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

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

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

Financial Claims Scheme

The purpose of the Financial Claims Scheme (FCS) is to protect depositors of authorised deposit-taking institutions (banks, building societies and credit unions) and policyholders of general insurance companies from potential loss due to the failure of these institutions. The Australian Prudential Regulation Authority is responsible for the administration of the FCS.

The information required to satisfy the FCS ATO report is the AIIR as the AIIR contains all the required information. To minimise reporting costs a single AIIR can be lodged that straddles the FCS event provided it aligns with what is reported to account holders. However, reporters can lodge an AIIR for the full year that covers the time up to the FCS event and another report for the time subsequent to the FCS event.

For more information on the FCS, go to www.apra.gov.au

Extension of time to lodge

If investment bodies and other organisations are unable to lodge an AIIR by 31 October, they may apply for an extension of time to lodge before the report due date. If additional time is required to lodge the AIIR email [ato-dmi@ato.gov.au](mailto:ato-dmi@ato.gov.au)

The following details should be included in the email request:

* ABN;
* Investment body name;
* Reasons for the request; and
* The date by which the reporter will be able to supply the AIIR.

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

Supplier lodgment declaration

When lodging an AIIR electronically, in order to meet the requirements in the TAA 1953 investment bodies must give a signed declaration to their supplier each year to enable a supplier to lodge their AIIR.

The *Annual investment income report – Supplier lodgment declaration* form, NAT 74488, is a separate paper form downloadable from the ATO website at [[www.ato.gov.au](http://www.ato.gov.au)](http://www.ato.gov.au/businesses/pathway.aspx?pc=001/003/093) The supplier must receive the declaration from the investment body (Section B), complete the declaration (Section A) and return it to the investment body before lodging the AIIR. The annual declarations need to be retained by the investment body. It is not sent to the ATO each year but must be available for presentation to the ATO when requested.

Privacy

The *Privacy Act 1988* limits the collection, storage, use and disclosure of personal information about individuals by the ATO, other Commonwealth Government departments and agencies, and investment bodies.

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

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

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

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

3 Reporting procedures

Reporting for the first time

Software developers designing reporting software for the electronic generation of AIIRsshould refer to this specification when developing their application. Information is also available on the Software developers homepage website at [**http://softwaredevelopers.ato.gov.au**](http://softwaredevelopers.ato.gov.au/)

The Software developers homepage website is maintained by the ATO on behalf of, and in consultation with, the software development industry and business advisers. It facilitates the development and listing of software which may assist businesses to meet their tax obligations.

Commercial software developers are required to register on the Software developers homepage website if they wish to list their products. Developers who do not wish to list products do not need to register in order to access information. Subscribing for email updates is recommended so software developers can be notified of significant issues and new and updated specifications.

Test Facility

attention_pms AIIR reports using version 10.0.0 or later, cannot be tested using the ECI Practice Facility.

A test facility is provided to software developers to self-test the contents of test files. It is accessed using a user ID and password.

The test facility supports testing of files that comply with the latest versions of electronic reporting specifications. It cannot be used to make lodgments to the ATO.

The same validation process will be applied to files checked in the test facility and files that will be lodged via the ATO Portal.

To test a file:

1. Prepare the files using software developed in accordance with the published reporting specifications.
2. Log in to the test facility using the user ID and password.
3. Select Send data located in the left hand menu.
4. Select Browse to locate the file and then select OK.
5. Select Send to submit the file to the ATO, where it will be checked for format compatibility and data quality.
6. Select Transaction history to confirm the file has been uploaded. This can be done while the file is being validated for errors and warnings.
7. When the validation is complete select Download from the Transaction history screen to download the validation report confirming the data is in a valid format or detailing any errors found.

Accessing the test facility

To obtain a user ID and password for the test facility, complete the File transfer test facility registration form at [**http://softwaredevelopers.ato.gov.au/bulktest**](http://softwaredevelopers.ato.gov.au/bulktest) The test facility can be accessed from the same location.

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| For support in the use of the test facility, including password reset:   * email [**ATOBulkDataTransfer@ato.gov.au**](mailto:ATOBulkDataTransfer@ato.gov.au) or * phone **(02) 6216 4004** between 8.30am and 4.30pm, Monday to Friday AEST. |

Reporting via the internet

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

On screen confirmation will be provided once the file has been sent. The ATO will perform data quality and format compatibility checks after the data file is sent. If the user selects the email acknowledgement option in the Lodge file process an email will be provided confirming the files have been successfully lodged with the ATO. A validation report will be available in the Portal to advise if the report was successfully validated or if there are any problems.

attention_pms For more information about Portal file transfer go to [**www.ato.gov.au/onlineservices**](http://www.ato.gov.au/onlineservices)

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| --- |
| danger_pms To ensure the file is correct and contains no errors, thorough testing should be completed prior to the file being submitted to the ATO |

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

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

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

Getting Started

Access to the Portal requires:

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

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

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

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

Reporting via electronic storage media

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

Backup of data

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

4 Physical specifications

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

5 Data file format

Content of a standard AIIR file

Each file (dataset) must contain the three *Supplier data records* (pages 28-29) that identify, among other things, the type of report, and the contact name and address of the supplier of the file.

The *Supplier data records* must be the first three records on each file. The *Supplier data records* must be reported once only and must be followed directly by the first *Investment body identity data record*.

The *Investment body identity data record* (page 30) must be the fourth record in the file and provides the year of the report, the identity, address and contact details of the investment body and the format of the report.

The *Software data record* (page 30) provides information about the software application used to produce the report.

The *Investment account data record(s)* (page 31) provide information about the investment account(s) being reported other than FMDs.

The *Supplementary income account data record(s)* (page 33) provide information about income not included in any other data record.

The *Farm management deposit account data record(s)* (pages 34) provide information about FMDs being reported.

The *Investor data record(s)* (page 36) provide information about the investor(s) belonging to the accounts.

The *File total data record* (page 37) must be the last record on the file (dataset) and must follow the last *Investor data record* for the last *Investment account data record or Farm management deposit account data record* or *Supplementary income account data record* in the last investment body report in the file. It contains the total number of records in the data file.

|  |
| --- |
| attention_pms Only one *File total data record* may be present in each data file. |

Sort order of a standard AIIR file

The sort order of the report for data file must be as follows:

* the three *Supplier data records*
* then the *Investment body identity data record* for the first investment body being reported
* then the *Software data record*
* then the *Investment account data record* (if any) for the first account being reported
* then the *Supplementary income account data record* (if any) for the first account being reported
* then the *Investor data record(s)* belonging to that account
* then the *Farm management deposit account data record* (if any) for the first account being reported
* then the *Investor data record* belonging to that account.

If the investment account is a multiple or joint account with more than one investor linked to it then the *Investor data records* for all of the investors linked to the account must follow immediately after the *Investment account data record* or the *Supplementary income account data record* (if any).

Other *Investment account data records, Supplementary income account data records, Farm management deposit account data records* and *Investor data records* in the same investment body report must follow in the same way.

If only one investment body report is to be included in the file, the *File total data record* must follow the last *Investor data record* for the last *Investment account data record, Farm management deposit account data record* or *Supplementary income account data record* in the report.

If more than one investment body report is to be included in the file, another set of records that includes *Investment body identity data record*, *Software data record*, *Investment account data record(s)*, *Supplementary income account data record(s)* or *Farm management deposit account data record(s)* and *Investor data record(s)* should be included in the file for each additional investment body report to be included.

|  |
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| danger_pms The *File total data record* must be placed at the end of the file. |

Content of a nil return AIIR file

Each file (dataset) must contain the three *Supplier data records* (pages 28-29) that identify, among other things, the type of report, and the contact name and address of the supplier of the file.

The *Supplier data records* must be the first three records on each file. The *Supplier data records* must be reported once only and must be followed directly by the first *Investment body identity data record*.

The *Investment body identity data record* (page 30) must be the fourth record in the file and provides the year of the report, the identity, address and contact details of the investment body and the format of the report. Where the report is a nil return the *Report format indicator* (7.50) field must be set to **N** to indicate that the report is in nil return format.

The *Software data record* (page 30) provides information about the software application used to produce the report.

The *File total data record* (page 37) must be the last record on the file (dataset) to indicate the end of the data. It contains the total number of records in the data file.

The following records are not required in a nil return:

* *Investment account data record*
* *Supplementary income account data record*
* *Farm management deposit account data record*
* *Investor data record*.

|  |
| --- |
| attention_pms Only one *File total data record* may be present in each data file. |

Sort order of a nil return AIIR file

The sort order of the report for data file must be as follows:

* the three *Supplier data records*
* then the *Investment body identity data record* for the first investment body being reported
* then the *Software data record.*

As there is no amount withheld, no income to report and no FMD to report for the year, there is no need to include *Investment account data record(s)*, *Supplementary income account data record(s), Farm management deposit account data record(s)* or *Investor data record(s)* in the report.

If more than one nil return is being reported in the file, then an *Investment body identity data record* and *Software data record* must be added for each nil return AIIR to be included in the file.

attention_pms The *File total data record* must be placed at the end of the file and must follow the *Software data record* for the last nil return in the file.

Structure of standard AIIR files

**Structure of a standard AIIR file containing details of only one investment body**

|  |
| --- |
| Key:  1 – 1 Record must occur once and only once  0 or 1 Record may occur zero times or once  1 - n Record must occur once but may occur infinite times |

|  |  |
| --- | --- |
| *Supplier data record 1* | Type of Report = A, C or R |
| *Supplier data record 2* |  |
| *Supplier data record 3* |  |

|  |  |  |
| --- | --- | --- |
| *Investment body identity data record* 1 | For investment body 1 | Report format = S |
| *Software data record* |  |  |
| *Investment account data record* 1-1 |  |  |
| *Supplementary income account data record* 0 or 1 | Supplementary income account data linked to *Investment account data record* 1-1 (when supplementary income is required to be reported) |  |
| *Investor data records* 1-n | Investors linked to *Investment account data record* 1-1 |  |
| *Investment account data record* 1-2 |  |  |
| *Supplementary income account data record* 0 or 1 | Supplementary income account data linked to *Investment account data record* 1-2 (when supplementary income is required to be reported) |  |
| *Investor data records* 1-n | Investors linked to *Investment account data record* 1-2 |  |
| *Investment account data record* 1-n |  |  |
| *Supplementary income account data record* 0 or 1 | Supplementary income account data linked to *Investment account data record* 1-n (when supplementary income is required to be reported) |  |
| *Investor data records* 1-n | Investors linked to *Investment account data record* 1-n |  |
| *Farm management deposit account data record* 0 - 1 | For interest earned on and/or movement of principal for *Farm management deposit account data record* 1 (where FMD data is required to be reported) |  |
| *Investor data record* 1 - 1 | Investor linked to *Farm management deposit* *account data record* 1 |  |

|  |
| --- |
| *File total data record* |

**Structure of a standard AIIR file containing details of more than one investment body**

|  |  |
| --- | --- |
| *Supplier data record 1* | Type of Report = A, C or R |
| *Supplier data record 2* |  |
| *Supplier data record 3* |  |

|  |  |  |
| --- | --- | --- |
| *Investment body identity data record* 1 | For investment body 1 | Report format = S |
| *Software data record* |  |  |
| *Investment account data record* 1-1 |  |  |
| *Supplementary income account data record* 0 or 1 | Supplementary income account data linked to *Investment account data record* 1-1 (when supplementary income is required to be reported) |  |
| *Investor data records* 1-n | Investors linked to *Investment account data record* 1-1 |  |
| *Investment account data record* 1-2 |  |  |
| *Supplementary income account data record* 0 or 1 | Supplementary income account data linked to *Investment account data record* 1-2 (when supplementary income is required to be reported) |  |
| *Investor data records* 1-n | Investors linked to *Investment account data record* 1-2 |  |
| *Investment account data record* 1-n |  |  |
| *Supplementary income account data record* 0 or 1 | Supplementary income account data linked to *Investment account data record* 1-n (when supplementary income is required to be reported) |  |
| *Investor data records* 1-n | Investors linked to *Investment account data record* 1-n |  |
| *Farm management deposit account data record* 0 - 1 | For interest earned on and/or movement of principal for *Farm management deposit account data record* 1 (where FMD data is required to be reported) |  |
| *Investor data record* 1 - 1 | Investor linked to *Farm management deposit account data record* 1 |  |
| *Investment body identity data record* 2 | For investment body 2 | Report format = S |
| *Software data record* |  |  |
| *Investment account data record* 2-1 |  |  |
| *Supplementary income account data record* 0 or 1 | Supplementary income account data linked to *Investment account data record* 2-1 (when supplementary income is required to be reported) |  |
| *Investor data records* 1-n | Investors linked to *Investment account data record* 2-1 |  |
| *Investment account data record* 2-2 |  |  |
| *Supplementary income account data record* 0 or 1 | Supplementary income account data linked to *Investment account data record* 2-2 (when supplementary income is required to be reported) |  |
| *Investor data records* 1-n | Investors linked to *Investment account data record* 2-2 |  |
| *Investment account data record* 2-n |  |  |
| *Supplementary income account data record* 0 or 1 | Supplementary income account data linked to *Investment account data record* 2-n (when supplementary income is required to be reported) |  |
| *Investor data records* 1-n | Investors linked to *Investment account data record* 2-n |  |

Repeat the above structure (from the *Investment body identity data record* to the last *Investor data record* for the investment body) for other investment body reports included in the file.

|  |
| --- |
| *File total data record* |

Structure of nil return AIIR files

**Structure of a nil return AIIR file containing details of only one investment body**

|  |  |
| --- | --- |
| *Supplier data record 1* | Type of Report = N |
| *Supplier data record 2* |  |
| *Supplier data record 3* |  |

|  |  |  |
| --- | --- | --- |
| *Investment body identity data record* 1 | For investment body 1 | Report format = N |
| *Software data record* |  |  |

|  |
| --- |
| *File total data record* |

**Structure of a nil return AIIR file containing details of more than one investment body**

|  |  |
| --- | --- |
| *Supplier data record 1* | Type of Report = N |
| *Supplier data record 2* |  |
| *Supplier data record 3* |  |

|  |  |  |
| --- | --- | --- |
| *Investment body identity data record* 1 | For investment body 1 | Report format = N |
| *Software data record* |  |  |
| *Investment body identity data record* 2 | For investment body 2 | Report format = N |
| *Software data record* |  |  |
| *Investment body identity data record* 3 | For investment body 3 | Report format = N |
| *Software data record* |  |  |
| *Investment body identity data record* 4 | For investment body 4 | Report format = N |
| *Software data record* |  |  |
| *Investment body identity data record* 5 | For investment body 5 | Report format = N |
| *Software data record* |  |  |

|  |
| --- |
| *File total data record* |

Structure of a file containing standard and nil return AIIR files

**Structure of a standard AIIR file containing details of more than one investment body where at least one standard AIIR and one nil return AIIR is included and no *Farm management deposit account data record.***

|  |  |
| --- | --- |
| *Supplier data record 1* | Type of Report = A, C, R or N |
| *Supplier data record 2* |  |
| *Supplier data record 3* |  |

|  |  |  |
| --- | --- | --- |
| *Investment body identity data record* 1 | For investment body 1 | Report format = S |
| *Software data record* |  |  |
| *Investment account data record* 1-1 |  |  |
| *Investor data records 1-n* | Investors linked to *Investment account data record* 1-1 |  |
| *Investment account data record* 1-2 |  |  |
| *Investor data records* 1-n | Investors linked to *Investment account data record* 1-2 |  |
| *Investment account data record* 1-n |  |  |
| *Investor data records* 1-n | Investors linked to *Investment account data record* 1-n |  |
| *Investment body identity data record* 2 | For investment body 2 | Report format = S |
| *Software data record* |  |  |
| *Investment account data record* 2-1 |  |  |
| *Investor data records* 1-n | Investors linked to *Investment account data record* 2-1 |  |
| *Investment account data record* 2-2 |  |  |
| *Investor data records* 1-n | Investors linked to *Investment account data record* 2-2 |  |
| *Investment account data record* 2-n |  |  |
| *Investor data records* 1-n | Investors linked to *Investment account data record* 2-n |  |
| *Investment body identity data record* 3 | For investment body 3 | Report format = N |
| *Software data record* |  |  |
| *Investment body identity data record* 4 | For investment body 4 | Report format = N |
| *Software data record* |  |  |

|  |
| --- |
| *File total data record* |

Logical structure of a standard AIIR file



|  |
| --- |
| danger_pms A UTD reporter must report a *Supplementary income account data record* for each *Investment account data record*. |

Logical structure of a nil return AIIR file



6 Record specifications

File Name

To assist with the easy identification of AIIR files, it is recommended that the file name should be **DIVINTEX** or of the form **DIVINTEX.Ann**, where there is more than one file to send. For example if there are two files to send they would be called DIVINTEX.A01 and DIVINTEX.A02.

Physical records

CR, LF and EOF markers

The ATO prefers data to be supplied without carriage-return (CR), linefeed (LF) or end-of-file (EOF) markers. However, if these characters cannot be removed, the following rules apply:

**EOF** (if supplied)

* one and only one EOF character is to be supplied and must be the last character of the file, or
* if CR/LF characters are used, one EOF character may also be supplied as the last character of the file. In this case, the last three characters of the file will be CR/LF/EOF (in that order).

**CR/LF** (if supplied)

* If CR/LF characters are supplied, they must always occur together as a coupled pair and be on the end of each record, or
* the CR/LF coupled pair of characters may occur on the last record as the last two characters only. In this case, all preceding records must not have CR/LF characters. A special case can occur if only one coupled pair CR/LF is used in conjunction with an EOF character where the last three characters will be CR/LF/EOF (see 2nd dot point under EOF).

|  |
| --- |
| danger_pms CR/LF and EOF characters are not part of the data supplied and, if used, must be additional characters to the record length. All records must be 850 characters in length. |

A simple check can be used to ensure that the record length of a fixed length file is correct. The length of the file supplied to the ATO must be a multiple of the fixed record length.

**Example 1 – for files that do not contain CR/LF at the end of each record**

* DIVINTEX file record length is 850 characters
* Length of the file DIVINTEX = 85000
* 85000 / 850 = 100 and 0 remainder
* Therefore the file DIVINTEX is OK
* If length of the file DIVINTEX = 85100
* 85100 / 850 = 100 and 100 remainder
* Therefore there is an error in the file DIVINTEX

**Example 2 – for files that contain CR/LF at the end of each record**

This is only a check of the file length and the 852 characters must only be used for division. All record lengths in the data must be 850.

* DIVINTEX file record length is 852 characters (record 850 + CR/LF 2)
* Length of the file DIVINTEX = 85200
* 85200 / 852 = 100 and 0 remainder
* Therefore the file DIVINTEX is OK
* If length of the file DIVINTEX = 85300
* 85300 / 852 = 100 and 100 remainder
* Therefore there is an error in the file DIVINTEX

 If an error in the division occurs, the file must be corrected before it is sent to the ATO.

Examples of errors that may occur:

* One or more of the records is longer or shorter than the fixed length of 850 characters.
* There are characters at the end of the file that need to be removed. For example:
  + an EOF marker,
  + an additional CR/LF (if providing CR/LF there should only be one CR/LF at the end of the file) (see above), or
  + binary zeros.

Description of terms used in data record specifications

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

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

*Field length* – the length of the data item in bytes.

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

**A** is alphabetic (A-Z) – characters in alphabetic fields must be in upper and lower case and left justified, one byte per character. Characters not used must be blank filled.

For example, SMITH in a ten character field would be reported as SMITH~~bbbbb~~

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

**AN** is alphanumeric – both upper and lower case alphabetic characters and numeric characters are acceptable and left justified and one byte per character. Characters not used must be blank filled.

For example 10 FIRST STREET in a 20 character alphanumeric field would be reported as 10~~b~~FIRST~~b~~STREET~~bbbbb~~

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

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

For example:

26 March 2015 would be reported as 26032015

9 November 2014 would be reported as 09112014.

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

**N**  is numeric (0-9), one byte per digit. Numeric fields must be right justified and the character positions not used must be zero filled.

For example, 123456789 in an 11 digit field would be reported as 00123456789.

 Values reported in amount fields must be right justified and zero filled and must not contain alpha characters, dollar signs, commas, plus or minus signs, decimal points or blanks. All amounts must be reported in cents (Australian).

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

* + $1234.99 would be reported as 000000123499
  + $122.16 would be reported as 000000012216
  + $567.00 would be reported as 000000056700
  + $00.00 would be reported as 000000000000.

*Field type*–codes used are:

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

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

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

NUMERIC: field must not start with a blank and may be zero filled

DATE: field must not be zero filled.

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

ALPHA: if not present, field must be blank filled

ALPHANUMERIC: if not present, field must be blank filled

NUMERIC: if not present, field must be zero filled

DATE: if not present, field must be zero filled.

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

**S** For use by the ATO. It must be blank filled and must not contain binary zeros.

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

*Reference number* – the definition reference number. These definitions can be found in [Data definitions and edit rules](#Definitions) (page [40](#Definitions)).

Supplier data record 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=850) | [7.1](#D7_001) |
| 4-17 | 14 | AN | M | Record identifier (=IDENTREGISTER1) | [7.2](#D7_002) |
| 18-28 | 11 | N | M | Supplier Australian business number | [7.3](#D7_003) |
| 29-29 | 1 | A | M | Run type (=P or T) | [7.4](#D7_004) |
| 30-37 | 8 | DT | M | Financial year end date (DDMMCCYY) | [7.5](#D7_005) |
| 38-38 | 1 | A | M | Data type (=I) | [7.6](#D7_006) |
| 39-39 | 1 | A | M | Type of report (= A, C, R or N) | [7.7](#D7_007) |
| 40-40 | 1 | A | M | Type of return media (=N) | [7.8](#D7_008) |
| 41-50 | 10 | AN | M | ATO reporting specification version number (=FINVAV10.0) | [7.9](#D7_009) |
| 51-51 | 1 | A | M | File format validation method (=N) | [7.10](#D7_010) |
| 52-850 | 799 | A | S | Filler | [7.11](#D7_011) |

Supplier data record 2

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=850) | [7.1](#D7_001) |
| 4-17 | 14 | AN | M | Record identifier (=IDENTREGISTER2) | [7.12](#D7_012) |
| 18-217 | 200 | AN | M | Supplier name | [7.13](#D7_013) |
| 218-255 | 38 | AN | M | Supplier contact name | [7.14](#D7_014) |
| 256-270 | 15 | AN | M | Supplier contact telephone number | [7.15](#D7_015) |
| 271-285 | 15 | AN | O | Supplier facsimile number | [7.16](#D7_016) |
| 286-310 | 25 | AN | M | Supplier file reference | [7.17](#D7_017) |
| 311-335 | 25 | AN | C | Supplier file reference of file being replaced or containing records to be corrected | [7.18](#D7_018) |
| 336-850 | 515 | A | S | Filler | [7.11](#D7_011) |

Supplier data record 3

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=850) | [7.1](#D7_001) |
| 4-17 | 14 | AN | M | Record identifier (=IDENTREGISTER3) | [7.19](#D7_019) |
| 18-55 | 38 | AN | M | Supplier street address line 1 | [7.20](#D7_020) |
| 56-93 | 38 | AN | O | Supplier street address line 2 | [7.20](#D7_020) |
| 94-120 | 27 | AN | M | Supplier suburb, town or locality | [7.21](#D7_021) |
| 121-123 | 3 | A | M | Supplier state or territory | [7.22](#D7_022) |
| 124-127 | 4 | N | M | Supplier postcode | [7.23](#D7_023) |
| 128-147 | 20 | AN | C | Supplier country | [7.24](#D7_024) |
| 148-185 | 38 | AN | O | Supplier postal address line 1 | [7.25](#D7_025) |
| 186-223 | 38 | AN | C | Supplier postal address line 2 | [7.25](#D7_025) |
| 224-250 | 27 | AN | C | Supplier suburb, town or locality | [7.26](#D7_026) |
| 251-253 | 3 | A | C | Supplier state or territory | [7.27](#D7_027) |
| 254-257 | 4 | N | C | Supplier postcode | [7.28](#D7_028) |
| 258-277 | 20 | AN | C | Supplier country | [7.29](#D7_029) |
| 278-353 | 76 | AN | C | Supplier email address | [7.30](#D7_030) |
| 354-850 | 497 | A | S | Filler | [7.11](#D7_011) |

Investment body identity data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=850) | [7.1](#D7_001) |
| 4-11 | 8 | AN | M | Record identifier (=IDENTITY) | [7.31](#D7_031) |
| 12-16 | 5 | N | M | Sequence number of IDENTITY record | [7.32](#D7_032) |
| 17-20 | 4 | N | M | Financial year (CCYY) | [7.33](#D7_033) |
| 21-31 | 11 | N | M | Investment body Australian business number (ABN) or withholding payer number (WPN) | [7.34](#D7_034) |
| 32-34 | 3 | N | M | Investment body branch number | [7.35](#D7_035) |
| 35-234 | 200 | AN | M | Investment body registered name | [7.36](#D7_036) |
| 235-310 | 76 | AN | O | Investment body trading name | [7.37](#D7_037) |
| 311-348 | 38 | AN | M | Investment body address line 1 | [7.38](#D7_038) |
| 349-386 | 38 | AN | O | Investment body address line 2 | [7.38](#D7_038) |
| 387-413 | 27 | AN | M | Suburb, town or locality | [7.39](#D7_039) |
| 414-416 | 3 | A | M | State or territory | [7.40](#D7_040) |
| 417-420 | 4 | N | M | Postcode | [7.41](#D7_041) |
| 421-440 | 20 | AN | C | Country | [7.42](#D7_042) |
| 441-478 | 38 | AN | O | Investment body contact name | [7.43](#D7_043) |
| 479-493 | 15 | AN | O | Investment body contact telephone number | [7.44](#D7_044) |
| 494-508 | 15 | AN | O | Investment body contact facsimile number | [7.45](#D7_045) |
| 509-584 | 76 | AN | O | Investment body contact email address | [7.46](#D7_046) |
| 585-585 | 1 | A | M | Reporting period indicator (=S or N) | [7.47](#D7_047) |
| 586-593 | 8 | DT | C | SAP year end date (DDMMCCYY) | [7.48](#D7_048) |
| 594-594 | 1 | A | O | Future reporting obligation (=Y, U or N) | [7.49](#D7_049) |
| 595-849 | 255 | A | S | Filler | [7.11](#D7_011) |
| 850-850 | 1 | A | M | Report format indicator (=N or S) | [7.50](#D7_050) |

Software data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=850) | [7.1](#D7_001) |
| 4-11 | 8 | AN | M | Record identifier (=SOFTWARE) | [7.51](#D7_051) |
| 12-91 | 80 | AN | M | Software product type | [7.52](#D7_052) |
| 92-850 | 759 | A | S | Filler | [7.11](#D7_011) |

Investment account data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=850) | [7.1](#D7_001) |
| 4-11 | 8 | AN | M | Record identifier (=DACCOUNT) | [7.53](#D7_053) |
| 12-19 | 8 | N | M | Sequence number of DACCOUNT record | [7.54](#D7_054) |
| 20-44 | 25 | AN | M | Investment reference number | [7.55](#D7_055) |
| 45-69 | 25 | AN | O | Account reference number | [7.56](#D7_056) |
| 70-75 | 6 | N | O | BSB number | [7.57](#D7_057) |
| 76-105 | 30 | AN | O | Branch location | [7.58](#D7_058) |
| 106-305 | 200 | AN | M | Account name | [7.59](#D7_059) |
| 306-307 | 2 | N | M | Number of investors in the account | [7.60](#D7_060) |
| 308-309 | 2 | N | M | Number of investor records provided | [7.61](#D7_061) |
| 310-317 | 8 | DT | M | Date of payment (DDMMCCYY) | [7.62](#D7_062) |
| 318-318 | 1 | AN | M | Type of investment | [7.63](#D7_063) |
| 319-321 | 3 | A | M | Type of payment | [7.64](#D7_064) |
| 322-323 | 2 | N | C | Term of investment | [7.65](#D7_065) |
| 324-335 | 12 | N | C | TFN withholding tax deducted | [7.66](#D7_066) |
| 336-347 | 12 | N | C | TFN withholding tax refunded | [7.67](#D7_067) |
| 348-359 | 12 | N | C | Non-resident withholding amount deducted | [7.68](#D7_068) |
| 360-371 | 12 | N | C | Non-resident withholding amount refunded | [7.69](#D7_069) |
| 372-383 | 12 | N | C | Cash or non-cash value of an investment related betting chance prize | [7.70](#D7_070) |
| 384-395 | 12 | N | C | Interest | [7.71](#D7_071) |
| 396-407 | 12 | N | C | Unfranked dividends not declared to be conduit foreign income | [7.72](#D7_072) |
| 408-419 | 12 | N | C | Unfranked dividends declared to be conduit foreign income | [7.73](#D7_073) |
| 420-431 | 12 | N | C | Franked dividends | [7.74](#D7_074) |
| 432-443 | 12 | N | C | Franking credit | [7.75](#D7_075) |
| 444-455 | 12 | N | C | Other taxable Australian income | [7.76](#D7_076) |
| 456-467 | 12 | N | C | Non-primary production income | [7.77](#D7_077) |
| 468-479 | 12 | N | C | Other deductions relating to distributions | [7.78](#D7_078) |
| 480-491 | 12 | N | C | Capital gains discounted method | [7.79](#D7_079) |
| 492-503 | 12 | N | C | Capital gains indexation method | [7.80](#D7_080) |
| 504-515 | 12 | N | C | Capital gains other method | [7.81](#D7_081) |
| 516-527 | 12 | N | C | CGT concession amount | [7.82](#D7_082) |
| 528-539 | 12 | N | C | Net capital gain | [7.83](#D7_083) |
| 540-551 | 12 | N | C | Total current year capital gains | [7.84](#D7_084) |
| 552-563 | 12 | N | C | Taxable foreign capital gains | [7.85](#D7_085) |
| 564-575 | 12 | N | C | Assessable foreign source income | [7.86](#D7_086) |
| 576-587 | 12 | N | C | Other net foreign source income | [7.87](#D7_087) |
| 588-599 | 12 | N | C | Foreign income tax offset | [7.88](#D7_088) |
| 600-611 | 12 | N | C | Australian franking credits from a New Zealand franking company | [7.89](#D7_089) |
| 612-623 | 12 | N | C | Tax-exempted amounts | [7.90](#D7_090) |
| 624-635 | 12 | N | C | Tax-free amounts | [7.91](#D7_091) |
| 636-647 | 12 | N | C | Tax-deferred amounts | [7.92](#D7_092) |
| 648-659 | 12 | N | C | Other allowable trust deductions | [7.93](#D7_093) |
| 660-671 | 12 | N | C | Share of credit for amounts withheld from foreign resident withholding | [7.94](#D7_094) |
| 672-683 | 12 | N | C | Share of credit for tax paid by trustee | [7.95](#D7_095) |
| 684-695 | 12 | N | C | Non-resident beneficiary ss98(3) assessable amount | [7.96](#D7_096) |
| 696-707 | 12 | N | C | Non-resident beneficiary ss98(4) assessable amount | [7.97](#D7_097) |
| 708-783 | 76 | AN | C | Interposed entity name | [7.98](#D7_098) |
| 784-794 | 11 | N | C | Interposed entity TFN or ABN | [7.99](#D7_099) |
| 795-806 | 12 | N | C | Managed investment trust fund payments | [7.100](#D7_100) |
| 807-818 | 12 | N | C | Amounts withheld from managed investment trust fund payments | [7.101](#D7_101) |
| 819-850 | 32 | A | S | Filler | [7.11](#D7_011) |

Supplementary income account data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=850) | [7.1](#D7_001) |
| 4-11 | 8 | AN | M | Record identifier (=DACCSUPP) | [7.102](#D7_102) |
| 12-14 | 3 | A | M | Supplementary income payment type | [7.103](#D7_103) |
| 15-16 | 2 | N | M | Sequence number of DACCSUPP record | [7.104](#D7_104) |
| 17-28 | 12 | N | C | Share of National rental affordability scheme tax offset | [7.105](#D7_105) |
| 29-40 | 12 | N | C | Primary production income | [7.106](#D7_106) |
| 41-52 | 12 | N | C | Share of credit for tax withheld where ABN not quoted | [7.107](#D7_107) |
| 53-64 | 12 | N | C | Deductions relating to distribution of primary production income | [7.108](#D7_108) |
| 65-76 | 12 | N | C | Deductions relating to distribution of non-primary production income | [7.109](#D7_109) |
| 77-88 | 12 | N | C | Transferor trust income | [7.110](#D7_110) |
| 89-100 | 12 | N | C | CFC income | [7.111](#D7_111) |
| 101-112 | 12 | N | C | Net foreign rent | [7.112](#D7_112) |
| 113-124 | 12 | N | C | Unfranked distributions from trusts | [7.113](#D7_113) |
| 125-136 | 12 | N | C | Franked distributions from trusts | [7.114](#D7_114) |
| 137-850 | 714 | A | S | Filler | [7.11](#D7_011) |

|  |
| --- |
| danger_pms A UTD reporter must report a *Supplementary income account data record* for each *Investment account data record*. |

Farm management deposit account data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=850) | [7.1](#D7_001) |
| 4-11 | 8 | AN | M | Record identifier (=DFMDACCT) | [7.115](#D7_115) |
| 12-19 | 8 | N | M | Sequence number of DFMDACCT record | [7.116](#D7_116) |
| 20 -21 | 2 | N | M | Sequence number of multiple DFMDACCT records | [7.117](#D7_117) |
| 22-46 | 25 | AN | M | Investment reference number | [7.55](#D7_055) |
| 47-71 | 25 | AN | O | Account reference number | [7.56](#D7_056) |
| 72-77 | 6 | N | O | BSB number | [7.57](#D7_057) |
| 78-107 | 30 | AN | O | Branch location | [7.58](#D7_058) |
| 108-307 | 200 | AN | M | Account name | [7.59](#D7_059) |
| 308-332 | 25 | AN | M | Personal identification number (PIN) | [7.118](#D7_118) |
| 333-336 | 4 | N | M | ANZSIC code | [7.119](#D7_119) |
| 337-344 | 8 | N | C | Date of payment (DDMMCCYY) | [7.62](#D7_062) |
| 345-345 | 1 | AN | C | Type of investment | [7.63](#D7_063) |
| 346-348 | 3 | A | C | Type of payment | [7.64](#D7_064) |
| 349-360 | 12 | N | C | Interest | [7.71](#D7_071) |
| 361-372 | 12 | N | C | TFN withholding tax deducted | [7.66](#D7_066) |
| 373-384 | 12 | N | C | TFN withholding tax refunded | [7.67](#D7_067) |
| 385-396 | 12 | N | C | Amount of deductible deposit | [7.120](#D7_120) |
| 397-404 | 8 | DT | C | Date of deductible deposit (DDMMCCYY) | [7.121](#D7_121) |
| 405-412 | 8 | DT | C | Date of original deductible deposit (DDMMCCYY) | [7.122](#D7_122) |
| 413-424 | 12 | N | C | Amount of repayment (first) | [7.123](#D7_123) |
| 425-432 | 8 | DT | C | Date of repayment (first) (DDMMCCYY) | [7.124](#D7_124) |
| 433-444 | 12 | N | C | Amount of repayment (second) | [7.123](#D7_123) |
| 445-452 | 8 | DT | C | Date of repayment (second) (DDMMCCYY) | [7.124](#D7_124) |
| 453-464 | 12 | N | C | Amount of repayment (third) | [7.123](#D7_123) |
| 465-472 | 8 | DT | C | Date of repayment (third) (DDMMCCYY) | [7.124](#D7_124) |
| 473-484 | 12 | N | C | Amount of repayment (fourth) | [7.123](#D7_123) |
| 485-492 | 8 | DT | C | Date of repayment (fourth) (DDMMCCYY) | [7.124](#D7_124) |
| 493-504 | 12 | N | C | Amount of transfer in | [7.125](#D7_125) |
| 505-512 | 8 | DT | C | Date of transfer in (DDMMCCYY) | [7.126](#D7_126) |
| 513-518 | 6 | N | C | Transferor BSB number | [7.127](#D7_127) |
| 519-530 | 12 | N | C | Amount of transfer out (first) | [7.128](#D7_128) |
| 531-538 | 8 | DT | C | Date of transfer out (first) | [7.129](#D7_129) |
| 539-544 | 6 | N | C | Transferee BSB number (first) | [7.130](#D7_130) |
| 545-556 | 12 | N | C | Amount of transfer out (second) | [7.128](#D7_128) |
| 557-564 | 8 | DT | C | Date of transfer out (second) | [7.129](#D7_129) |
| 565-570 | 6 | N | C | Transferee BSB number (second) | [7.130](#D7_130) |
| 571-582 | 12 | N | C | Amount of transfer out (third) | [7.128](#D7_128) |
| 583-590 | 8 | DT | C | Date of transfer out (third) | [7.129](#D7_129) |
| 591-596 | 6 | N | C | Transferee BSB number (third) | [7.130](#D7_130) |
| 597-608 | 12 | N | C | Amount of transfer out (fourth) | [7.128](#D7_128) |
| 609-616 | 8 | DT | C | Date of transfer out (fourth) | [7.129](#D7_129) |
| 617-622 | 6 | N | C | Transferee BSB number (fourth) | [7.130](#D7_130) |
| 623-634 | 12 | N | C | TFN withholding tax deducted from repayments in the financial year | [7.131](#D7_131) |
| 635-646 | 12 | N | M | Amount of closing balance | [7.132](#D7_132) |
| 647-658 | 12 | N | C | Unclaimed moneys | [7.133](#D7_133) |
| 659-850 | 192 | A | S | Filler | [7.11](#D7_011) |

 An FMD provider must report a *Farm management deposit account data record* each year.

Investor data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=850) | [7.1](#D7_001) |
| 4-12 | 9 | AN | M | Record identifier (=DINVESTOR) | [7.134](#D7_134) |
| 13-14 | 2 | N | M | Sequence number of DINVESTOR record | [7.135](#D7_135) |
| 15-39 | 25 | AN | M | Investment reference number | [7.55](#D7_055) |
| 40-64 | 25 | AN | C | Customer reference number | [7.136](#D7_136) |
| 65-65 | 1 | A | M | Investor entity type | [7.137](#D7_137) |
| 66-74 | 9 | N | M | Investor tax file number | [7.138](#D7_138) |
| 75-85 | 11 | N | C | Investor Australian business number | [7.139](#D7_139) |
| 86-105 | 20 | AN | C | Non-resident investor tax identification number | [7.140](#D7_140) |
| 106-135 | 30 | AN | C | Individual investor surname | [7.141](#D7_141) |
| 136-150 | 15 | AN | C | Individual investor first given name | [7.142](#D7_142) |
| 151-165 | 15 | AN | O | Individual investor second given name | [7.143](#D7_143) |
| 166-173 | 8 | DT | C | Individual investor date of birth (DDMMCCYY) | [7.144](#D7_144) |
| 174-174 | 1 | A | C | Sex | [7.145](#D7_145) |
| 175-374 | 200 | AN | C | Non-individual investor name | [7.146](#D7_146) |
| 375-412 | 38 | AN | C | Australian address line 1 | [7.147](#D7_147) |
| 413-450 | 38 | AN | O | Australian address line 2 | [7.147](#D7_147) |
| 451-477 | 27 | AN | C | Australian suburb, town or locality | [7.148](#D7_148) |
| 478-480 | 3 | A | C | Australian state or territory | [7.149](#D7_149) |
| 481-484 | 4 | N | C | Australian postcode | [7.150](#D7_150) |
| 485-492 | 8 | DT | C | Date of change of residency status from resident to non-resident | [7.151](#D7_151) |
| 493-530 | 38 | AN | C | Overseas address line 1 | [7.152](#D7_152) |
| 531-568 | 38 | AN | C | Overseas address line 2 | [7.152](#D7_152) |
| 569-595 | 27 | AN | C | Overseas suburb, town or locality | [7.153](#D7_153) |
| 596-630 | 35 | AN | C | Overseas state or province | [7.154](#D7_154) |
| 631-639 | 9 | AN | C | Overseas postal code | [7.155](#D7_155) |
| 640-677 | 38 | AN | C | Overseas country | [7.156](#D7_156) |
| 678-680 | 3 | A | C | Non-resident investor overseas country code | [7.157](#D7_157) |
| 681-718 | 38 | AN | C | Non-resident investor country of residence for tax purposes | [7.158](#D7_158) |
| 719-726 | 8 | DT | C | Date of change of residency status from non-resident to resident (DDMMCCYY) | [7.159](#D7_159) |
| 727-741 | 15 | AN | O | Investor daytime contact telephone number | [7.160](#D7_160) |
| 742-850 | 109 | A | S | Filler | [7.11](#D7_011) |

File total data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=850) | [7.1](#D7_001) |
| 4-13 | 10 | AN | M | Record identifier (=FILE-TOTAL) | [7.161](#D7_161) |
| 14-21 | 8 | N | M | Number of records | [7.162](#D7_162) |
| 22-29 | 8 | N | M | Count of IDENTITY records in the file | [7.163](#D7_163) |
| 30-37 | 8 | N | M | Count of DACCOUNT records in the file | [7.164](#D7_164) |
| 38-45 | 8 | N | M | Count of DACCSUPP records in the file | [7.165](#D7_165) |
| 46-53 | 8 | N | M | Count of DFMDACCT records in the file | [7.166](#D7_166) |
| 54-61 | 8 | N | M | Count of DINVESTOR records in the file | [7.167](#D7_167) |
| 62-850 | 789 | A | S | Filler | [7.11](#D7_011) |

7 Data field definitions and validation rules

Reporting address details

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

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

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

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

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

**ACT** Australian Capital Territory

**NSW** New South Wales

**NT** Northern Territory

**QLD** Queensland

**SA** South Australia

**TAS** Tasmania

**VIC** Victoria

**WA** Western Australia

**OTH** Overseas address

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

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

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

* blank fill the *Australian address line 1 and 2* fields.
* blank fill the *Australian suburb, town or locality* field,
* blank fill the *Australian state or territory* field, and
* zero fill the *Australian postcode* field.

For overseas addresses where an overseas address is reported in the address fields of a *Supplier data record 3* or an *Investment body identity data record*:

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

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

|  |  |  |  |
| --- | --- | --- | --- |
| **Character position** | **Field length** | **Field name** | **Content** |
| 311-348 | 38 | Investment body address line 1 | 275 CENTRAL PARK WEST |
| 349-386 | 38 | Investment body address line 2 | APARTMENT 14F |
| 387-413 | 27 | Investment body suburb, town or locality | NEW YORK NY 10024 |
| 414-416 | 3 | Investment body state or territory | OTH |
| 417-420 | 4 | Investment body post code | 9999 |
| 421-440 | 20 | Investment body country | USA |

Reporting of name fields

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

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

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

Data definitions and edit rules

[7.1](#R7_001) **Record length** – must be set to **850**.

[7.2](#R7_002) **Record identifier** – must be set to **IDENTREGISTER1**.

[7.3](#R7_003) **Supplier Australian business number** – the ABN of the data supplier. This must be a valid ABN. Refer to section [11 Algorithms](#Algorithms)for information on ABN validation.

attention_pms When reporting online using the ATO’s Portal, only a valid ABN is acceptable in this field.

[7.4](#R7_004) **Run type** – the run type of the data in the file. This field must be set to either **T** for test data or **P** for production data. This field must be set to **P** prior to lodging the file.

[7.5](#R7_005) **Financial year end date** – the end date of the financial year to which all reports in the file relate.

attention_pms For example, if all reports in the file relate to the financial year 01/07/2015 to 30/06/2016, then report the *Financial year end date* field as **30062016**.

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

Investment bodies must report income details for a normal financial year, that is, for the period 01 July to 30 June.

Irrespective of whether an investment body is reporting in accordance with a normal financial year or a substituted accounting period (SAP), the date reported in this field must be the end of a normal financial year that is 3006CCYY.

[7.6](#R7_006) **Data type** – the type of data supplied in the file. For AIIRs this field must be set to **I**.

[7.7](#R7_007) **Type of report** – the report type of data being lodged. This field must be set to one of the following values:

**A** – The file contains one or more original AIIRs. Original AIIR in standard or nil return format can be supplied in the same file.

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

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

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

**R** – The file contains one or more AIIR to replace AIIR that have been previously supplied.

Replacement AIIR in standard or nil return format can be supplied in the same file.

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

**N** – The file contains nil return AIIR only (refer to section [10 Sending files containing nil AIIR](#SFCNAend)).

[7.8](#R7_008) **Type of return media** – the type of media to be used by the ATO when returning information to the supplier. For AIIR, the ATO can provide corrected TFN and ABN information to suppliers via the Portal. This field must be set to

**N** – return data via the Portal

|  |
| --- |
| danger_pms Although the *Type of return media* codes **M** or **P** have been removed, if reporting systems continue to use codes **M** or **P**, the ATO will treat codes **M** or **P** as equivalent to reporting code **N.** |

attention_pms For further information about the return of corrected TFN and ABN data via the Portal, refer to section [14 Specification of Return Data Files](#RtrnFiles).

[7.9](#R7_009) **ATO reporting specification version number** – the version number of the specification used to produce the report. For reports produced using this specification, this field must be set to **FINVAV10.0**

[7.10](#R7_010) **File format validation method** – With the removal of ECI, this field is no longer in use. This field must be set to **N** – not validated

|  |
| --- |
| danger_pms Although the *File format validation method* code **E** has been removed, if reporting systems continue to use code **E,** the ATO will treat code **E** as equivalent to reporting code **N.** |

[7.11](#R7_011) **Filler** – for ATO use. This field must be blank filled and must not contain binary zeros.

[7.12](#R7_012) **Record identifier** – must be set to **IDENTREGISTER2**.

[7.13](#R7_013) **Supplier name** – the name of the organisation supplying the data. If a service provider is supplying data on behalf of an investment body, then the name of the service provider must be provided in this field.

[7.14](#R7_014) **Supplier contact name** – the name of a person in the organisation sending the data who will be able to answer questions about any problems with the data file, but not necessarily about the content of the data in the file.

[7.15](#R7_015) **Supplier contact telephone number** – the direct telephone number of the nominated supplier contact person from the organisation sending the data.

For example:

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

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

attention_pms This must be the direct number of the contact person whose name appears in the *Supplier contact name* field in the *Supplier data record 2*, and must not be a 1300, 1800 or call centre number.

[7.16](#R7_016) **Supplier facsimile number** – the supplier's facsimile number should be provided where possible.

For example:

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

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

[7.17](#R7_017) **Supplier file reference** – a unique supplier file reference must be provided for each AIIR sent to the ATO by the same supplier for the same financial year. This is to enable the ATO to identify the report when contacting the supplier and to enable a replacement file or a file containing corrected records to be correctly linked to the original file.

[7.18](#R7_018) **Supplier file reference of file being replaced or containing records to be corrected** – when sending a replacement file or a file containing corrected records, the Supplier file reference of the original file must be provided in this field. This is to enable a replacement file or a file containing corrected records to be correctly linked to the original file.

[7.19](#R7_019) **Record identifier** – must be set to **IDENTREGISTER3**.

[7.20](#R7_020) **Supplier street address** – lines 1 and 2 must only contain the street address only (excluding suburb, town or locality, state or territory, country and postcode) of the supplier.

It may not be necessary to use both lines. If the second line is not used, then it must be blank filled.

[7.21](#R7_021) **Supplier suburb, town or locality** – the suburb, town or locality of the street address of the supplier.

[7.22](#R7_022) **Supplier state or territory** – the state or territory of the street address of the supplier. This field must be set to one of the appropriate codes (see page [38](#AddrDetails)). If an overseas address is specified, then this field must be set to **OTH**.

[7.23](#R7_023) **Supplier postcode** – the postcode of the street address of the supplier. If an overseas address is specified, then this field must be set to **9999**.

[7.24](#R7_024) **Supplier country** – the country of the street address of the supplier. This field may be left blank if the country is Australia. If the *Supplier Postcode* is **9999** then this field must be a country other than Australia.

[7.25](#R7_025) **Supplier postal address** – lines 1 and 2 contain the postal address (excluding suburb, town or locality, state or territory, postcode and country) of the supplier. These fields are part of the address for all correspondence to the supplier. It may not be necessary to use both lines. If the second line is not used, then it must be blank filled.

[7.26](#R7_026) **Supplier suburb, town or locality** – the suburb, town or locality of the postal address of the supplier. This field is part of the address for all correspondence to the supplier. If the *Supplier postal address line 1* fieldis present then this field is mandatory. If the *Supplier postal address line 1* field is blank then this field must also be blank.

[7.27](#R7_027) **Supplier state or territory** – the state or territory of the postal address of the supplier. This field is part of the address for all correspondence sent to the supplier. This field must be set to the one of the appropriate codes (see page [38](#AddrDetails)). If the *Supplier postal address line 1* field is present then this field is mandatory. If the *Supplier postal address line 1* field is blank then this field must also be blank.

[7.28](#R7_028) **Supplier postcode** – the postcode of the postal address of the supplier. This field is part of the address for all correspondence sent to the supplier. If an overseas address is specified, then this field must be set to **9999**. If the *Supplier postal address line 1* field is blank then this field must also be blank.

[7.29](#R7_029) **Supplier country** – the country of the postal address of the supplier. This field is part of the address for all correspondence sent to the supplier. This field may be left blank if the country is Australia. If the *Supplier postcode* field is **9999** then this field must be a country other than Australia. If the *Supplier postal address line 1* field is blank then this field must also be blank.

[7.30](#R7_030) **Supplier email address** – the supplier's email address. The ATO can communicate with clients using email and it is expected that some correspondence to suppliers may be issued this way.

attention_pms Where the AIIR file is supplied via the Portal, the supplier’s email address must be provided. If present, this must be a valid email address (@ must be positioned after the first character and before the last character).

[7.31](#R7_031) **Record identifier** – must be set to **IDENTITY**.

[7.32](#R7_032) **Sequence number of IDENTITY record** – the sequence number of the *Investment body identity data record* in the file.

attention_pms If the *Type of report* field = **A** (original AIIR) the sequence number should be the sequence number of the *Investment body identity data record* in the current file. If the *Type of report* field = **R** (replacement AIIR) or **C** (AIIR containing corrected records), the sequence number should be the sequence number of the *Investment body identity data record* in the original file.

[7.33](#R7_033) **Financial year** – the financial year to which the income relates. The year must be provided in CCYY format and must not be greater than the current financial year.

For example, if the information reported is for the financial year 01 July 2015 to

30 June 2016, the *Financial year* field must be reported as 2016.

attention_pms Only one financial year can be reported per file.

[7.34](#R7_034) **Investment body Australian business number (ABN) or withholding payer number (WPN)** – the investment body’s current ABN or WPN must be reported in this field. This must be a valid ABN or WPN. Refer to s[ection 11 Algorithms](#Algorithms) for information on ABN/WPN validation.

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

danger_pms An entity that manages a number of funds and has a separate ABN for each fund, should lodge a separate AIIR for each fund with the ABN and registered name of that fund. One or more AIIR can be included in the one file.

[7.35](#R7_035) **Investment body branch number** – the branch number of the investment body providing the report. If the investment body does not have a branch number or the branch number is not known, this field must be set to **001**.

[7.36](#R7_036) **Investment body registered name** – the full name of the investment body as recorded on the Australian business register (ABR).

[7.37](#R7_037) **Investment body trading name** – the full trading name of the investment body. If the investment body does not have a trading name then this field must be blank filled.

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

[7.38](#R7_038) **Investment body address** – lines 1 and 2 contain the postal address (excluding suburb, town or locality, state or territory, postcode and country) for the investment body. It may not be necessary to use both lines. If the second line is not used then it must be blank filled.

[7.39](#R7_039) **Suburb, town or locality** – the suburb, town or locality for the postal address of the investment body.

[7.40](#R7_040) **State or territory** – the state or territory of the postal address of the investment body. This field must be set to one of the appropriate codes (see page [38](#AddrDetails)). If an overseas address is specified, then this field must be set to **OTH**.

[7.41](#R7_041) **Postcode** – the postcode of the postal address of the investment body. If an overseas address is specified, then this field must be set to **9999**. If the Australian postcode is unknown then this field must be zero filled.

[7.42](#R7_042) **Country** – the country of the postal address of the investment body. This field may be left blank if the country is Australia. If the *Postcode* field is **9999** then this field must be a country other than Australia, if an overseas address is reported.

[7.43](#R7_043) **Investment body contact name** – the name of the person who can be contacted if the ATO needs to discuss matters relating to the information provided in the report.

[7.44](#R7_044) **Investment body contact telephone number** – the direct telephone number of the nominated contact person.

For example:

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

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

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

[7.45](#R7_045) **Investment body contact facsimile number** – the facsimile number of the nominated contact person should be provided where possible.

For example:

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

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

[7.46](#R7_046) **Investment body contact email address** – the email address of the nominated contact person. The ATO may use this email address to contact the investment body about data quality problems identified in their data during processing or about general reporting issues. If present, this must be a valid email address (@ must be positioned after the first character and before the last character).

[7.47](#R7_047) **Reporting period indicator** – the period of the report.

Valid values are:

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

**N** – the investment body does not operate on a SAP

[7.48](#R7_048) **SAP year end date** – the SAP year end date.

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

[7.49](#R7_049) **Future reporting obligation** – the future reporting obligation of the investment body.

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

Valid values are:

**Y** – yes

**U** – uncertain

**N** – no

[7.50](#R7_050) **Report format indicator** – the format of the report. Valid values are:

**N** – if, during the financial year to which the report relates, an investment body:

* did not have a movement of principal of an FMD, and
  + had 10 or more investments and did not make payments of $1 or more to investors, or
  + had less than 10 investments and did not deduct TFN withholding tax from investment income.

**S** – all other cases.

[7.51](#R7_051) **Record identifier** – must be set to **SOFTWARE**.

[7.52](#R7_052) **Software product type** – the registered name of the software product and the version (if applicable) used to compile this report.

If the product has not been developed in-house, then populate this field with **COMMERCIAL** followed by the name of the software developer, the software product and the software version number.

If the product has been developed in-house, then populate this field with **INHOUSE** followed by the name of the organisation that developed the software. If a contractor or consultant was used, the name of the company will need to be provided.

[7.53](#R7_053) **Record identifier** – must be set to **DACCOUNT**.

[7.54](#R7_054) **Sequence number of DACCOUNT record** – the sequence number of the *Investment account data record* in the AIIR.

attention_pms This number will assist in identifying *Investment account data records* with errors and in linking corrected *Investment account data records* to original *Investment account data records*.

If the *Investment account data record* is the 20th *Investment account data record* after the *Investment body identity data record*, the sequence number should be set to **00000020**.

Where the *Type of report* field = **A** (original AIIR) or **R** (replacement AIIR), the sequence number of the *Investment account data record* should be the sequence number of the record in the current AIIR. Where the *Type of report* field = **C** (AIIR containing corrected records), the sequence number of the corrected *Investment account data record* should be the sequence number of the record in the original AIIR.

[7.55](#R7_055) **Investment reference number** – the account number or other investment reference number or code that appears on the investment account statement and by which the investor(s) can recognise their investment.

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

[7.56](#R7_056) **Account reference number** – any number or code, other than the number reported in *Investment reference number* field that the investment body uses to identify the investment account in its computer system. This could be a code that identifies the type of investment or the type of account.

[7.57](#R7_057) **BSB number** – the BSB number used by the investment body to identify its branches and locate client accounts in its system.

[7.58](#R7_058) **Branch location** – the location of the investment body or investment body branch where the investment account is held.

[7.59](#R7_059) **Account name** – the full name of the investment account.

[7.60](#R7_060) **Number of investors in the account** – the number of investors in receipt of the income from the investment account.

**Example 1**

There are two investors linked to an investment account for Fred and Mary Williams. They are the only investors receiving income from this account. In this case, the *Number of investors* field = **02** and *Number of investor records provided* field = **02**.

**Example 2**

There are three investors linked to an investment account for the Bartle Family Investments (an informal arrangement of three family individuals) and apparently receiving income from the account. However, the investment body has recorded details for only two of these investors. In this case report *Number of investors in the account* field = **03** and *Number of investor records provided* field = **02**.

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

[7.61](#R7_061) **Number of investor records provided** – the number of *Investor data records* provided for this investment account.

[7.62](#R7_062) **Date of payment** – the date the investment income was paid or credited to the investment account or in the case of a:

* FMD account, the date the investment income was paid to the depositor;
* unit trust distribution (UTD), the date the investor was entitled to the income.

attention_pms For 2016 financial year only, where multiple exploration credits are distributed to the investment account during the financial year, aggregate these payments and report as one payment with the *Date of payment* field set to 30062016

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

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

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

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

[7.63](#R7_063) **Type of investment** – the type of investment as described in section 202D(1) ITAA 1936 and set out in the table below. Use item numbers 1-7 to indicate the type of investment reported.

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

* Report **1** in this field for an interest bearing account with a financial institution.
* Report **2** in this field for a term deposit or an FMD.
* Report **3** in this field for an investment in a private company.
* Report **4** in this field for a deposit of money with a solicitor for investment purposes.
* Report **5** in this field for UTDs and where a managed investment trust that is a unit trust is reporting fund payment amounts and tax withheld amounts for non-resident investors for tax purposes under subdivision 12-H of TAA 1953 and as part of a UTD.
* Report **6** in this field for shares in a public company and exploration credits directly distributed by a greenfields mineral explorer.
* Report **7** in this field for payments from investment related betting chance.
* Report **0** in this field where a managed investment trust that falls outside Section 202D(1) ITAA 1936 is reporting fund payment amounts and tax withheld amounts for non-residents under subdivision 12-H of TAA 1953.

If the *Interest* field is greater than zero in the *Farm management deposit account data record*, the *Type of investment* field must equal **2**.

[7.64](#R7_064) **Type of payment** – the type of payment paid or credited to the investment account. This field must contain one of the following values:

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

**FMD** – Interest on FMDs only

**TDP** – Interest on term deposits only

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

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

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

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

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

If the *Interest* field is greater than zero in the *Farm management deposit account data record*, the *Type of payment* field must equal FMD.

attention_pms For the 2016 financial year only, exploration credits directly distributed by a greenfields mineral explorer are to be reported in the *Foreign income tax offset* field with the *Type of payment* field set to DIV.

|  |
| --- |
| danger_pms A UTD reporter must report a *Supplementary income account data record* for each *Investment account data record*. |

[7.65](#R7_065) **Term of investment** – the term of the investment in years. This term is reported for deferred interest securities only. This field must be zero filled for all other types of payments.

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

[7.66](#R7_066) **TFN withholding tax deducted** – the amount of TFN withholding tax deducted from the income paid or credited to the investment account. That is, the amount of TFN withholding tax deducted before any tax is refunded.

[7.67](#R7_067) **TFN withholding tax refunded** – the amount of TFN withholding tax, refunded by the investment body to the investment account, that has been offset against TFN withholding tax remitted to the Commissioner of Taxation.

For example, if the TFN withholding tax deducted from the investment income is $1000.00 and the TFN withholding tax refunded is $600.00, report the *TFN withholding tax deducted* field as 000000100000 and the *TFN withholding tax refunded* field as 000000060000.

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

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

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

[7.68](#R7_068) **Non-resident withholding amount deducted** – the non-resident withholding amount deducted from interest, dividend or royalty income, or interest and dividend components of a UTD paid or credited to the investment account. This is the gross amount withheld before any amount is refunded.

[7.69](#R7_069) **Non-resident withholding amount refunded** – the total non-resident withholding amount refunded by the investment body to the investment account that has been offset against non-resident withholding amount remitted to the Commissioner of Taxation.

For example, if the non-resident withholding amount deducted from the investment income is $2,000.00 and the non-resident withholding amount refunded is $800.00, report the *Non-resident withholding amount deducted* field as 000000200000 and the *Non-resident withholding amount refunded* field as 000000080000.

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

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

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

[7.70](#R7_070) **Cash or non-cash value of an investment related betting chance prize** – the gross cash or non-cash value of an investment related betting chance or lottery prize paid or credited to the investment account during the financial year.

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

[7.71](#R7_071) **Interest** – the gross amount of Australian source interest paid or credited to the investment account during the financial year. In the case of an FMD account, the interest or earnings from an FMD deposit cannot be reinvested into an FMD account without first being paid to the depositor.

attention_pms Do not report the net amount of interest after withholding tax has been deducted.

If the *Interest* field is greater than zero then the *Type of payment* field must be set to **DIS**, **FMD**, **INT**, **TDP** or **UTD**.

[7.72](#R7_072) **Unfranked dividends not declared to be conduit foreign income** – the amount of unfranked dividends not declared to be conduit foreign income paid or credited to the investment account.

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

[7.73](#R7_073) **Unfranked dividends declared to be conduit foreign income** – the amount of unfranked dividends declared to be conduit foreign income paid or credited to the investment account.

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

[7.74](#R7_074) **Franked dividends** – the amount of franked dividends paid or credited to the investment account.

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

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

[7.75](#R7_075) **Franking credit** – the total amount of franking credit allowed on the dividend payment. If the dividend payment is completely unfranked, this field must be set to zero.

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

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

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

[7.76](#R7_076) **Other taxable Australian income** – the amount of Australian source taxable income (other than interest, unfranked dividends, franked dividends, franked distributions, franking credits and capital gains which are all reported separately) included in the income distributed to the investment account.

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

[7.77](#R7_077) **Non-primary production income** – the sum of the amounts reported in the following fields:

* *Interest* (7.71)
* *Unfranked distributions from trusts* (7.113)
* *Other taxable Australian income* (7.76)

**less** the amount reported in the *Other allowable trust deductions* (7.93).

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

[7.78](#R7_078) **Other deductions relating to distributions** – allowable deductions incurred by the unit holder that are payable from the investment account to the trust out of the trust distribution.

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

[7.79](#R7_079) **Capital gains discounted method** – the discounted part of the Australian and foreign source capital gain that is included in the share of net income distributed to the investment account.

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

[7.80](#R7_080) **Capital gains indexation method** – the part of the Australian and foreign source capital gain calculated under the indexation method that is included in the share of net income distributed to the investment account.

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

[7.81](#R7_081) **Capital gains other method** – the part of the Australian and foreign source capital gain for which the indexation or discount methods have not been applied or included in the share of net income distributed to the investment account.

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

[7.82](#R7_082) **CGT concession amount** – the non-assessable capital gains tax (CGT) discount amount of the Australian and foreign source capital gain included in the share of the net income distributed to the investment account. It also includes the amount of capital loss or net capital loss applied by the trust to reduce capital gains made that is reflected in the payment.

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

[7.83](#R7_083) **Net capital gain** – the net amount of income from Australian and foreign sources subject to CGT and included in the distribution to the investment account. This amount is the sum of the following fields:

* *Capital gains discounted method* (7.79)
* *Capital gains indexation method* (7.80)
* *Capital gains other method* (7.81)

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

[7.84](#R7_084) **Total current year capital gains** – the total amount of income from Australian and foreign sources subject to CGT and included in the distribution to the investment account. This amount is greater than or equal to the sum of the following fields:

* *Capital gains discounted method* (grossed up amount)(7.79)
* *Capital gains indexation method* (7.80)
* *Capital gains other method* (7.81)

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

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

[7.85](#R7_085) **Taxable foreign capital gains** – the foreign capital gain component that is deemed to be foreign income under division 770 of the ITAA 1997 that is included in the distribution to the investment account.

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

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

[7.86](#R7_086) **Assessable foreign source income** – the total amount of assessable foreign source income (including foreign tax offsets and excluding income subject to capital gains tax) paid or credited to the investment account.

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

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

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

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

[7.87](#R7_087) **Other net foreign source income** – the total amount of other net foreign source income (excluding income subject to capital gains tax) included in the distribution to the investment account.

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

[7.88](#R7_088) **Foreign income tax offset** – the amount of tax paid on the foreign source income to overseas tax authorities.

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

**UTD** – for foreign tax credits on a unit trust distribution

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

attention_pms For the 2016 financial year only, report exploration credits directly distributed by a greenfields mineral explorer in the *Foreign income tax offset* field with the *Type of payment* field set to **DIV**.

[7.89](#R7_089) **Australian franking credits from a New Zealand franking company** – the amount of Australian franking credits the investment account has received from a New Zealand franking company.

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

**UTD** – for franking credits that are part of a unit trust distribution

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

[7.90](#R7_090) **Tax-exempted amounts** – the total amount of tax-exempted income included in the distribution paid or credited to the investment account.

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

[7.91](#R7_091) **Tax-free amounts** – the total amount of tax-free income included in the distribution paid or credited to the investment account.

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

[7.92](#R7_092) **Tax-deferred amounts** – the total amount of tax-deferred income included in the distribution paid or credited to the investment account.

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

[7.93](#R7_093) **Other allowable trust deductions** – the amount of expenses incurred by the trust that does not directly attach to any specific income item but is an allowable deduction in the calculation of the net income of the trust.

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

[7.94](#R7_094) **Share of credit for amounts withheld from foreign resident withholding** – the amount of tax withheld from the income because of the operation of foreign resident withholding for the following activities:

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

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

[7.95](#R7_095) **Share of credit for tax paid by trustee** – the amount of tax already paid to the ATO by the trust trustee on the income.

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

[7.96](#R7_096) **Non-resident beneficiary ss98(3) assessable amount** – the assessable amount under subsection 98(3) of the ITAA 1936 if a trustee is assessable on behalf of a non-resident beneficiary (other than a trustee beneficiary) on a share of the net income of the trust.

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

[7.97](#R7_097) **Non-resident beneficiary ss98(4) assessable amount** – the assessable amount under subsection 98(4) of the ITAA 1936 if a trustee is assessable on behalf of a non-resident trustee beneficiary (a beneficiary in the capacity of a trustee of another trust estate) on a share of the net income of the trust.

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

[7.98](#R7_098) **Interposed entity name** – the full name of the interposed entity where an interposed entity arrangement exists. If no interposed entity relationship exists, this field must be blank filled.

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

[7.99](#R7_099) **Interposed entity TFN or ABN** – the TFN or the ABN of the interposed entity. If no interposed entity relationship exists, this field must be zero filled.

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

[7.100](#R7_100) **Managed investment trust fund payments** – fund payments from a managed investment trust paid directly or indirectly via an intermediary to a non-resident. All fund payments as determined under Sub-Division 12-H in Schedule 1 of the TAA 1953 must be shown here.

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

[7.101](#R7_101) **Amounts withheld from managed investment trust fund payments** – tax withheld from fund payments from a managed investment trust paid to the ATO.

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

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

[7.102](#R7_102) **Record identifier** – must be set to **DACCSUPP**.

[7.103](#R7_103) **Supplementary income payment** **type** – identifies the type of payment paid or credited to the investment account.

attention_pms If any amount fields in the *Supplementary income account data record* are greater than zero, the *Type of payment* field must be set to **UTD**.

[7.104](#R7_104) **Sequence number of DACCSUPP record** – the sequence number of the *Supplementary income payment type* *record* within the DACCOUNT record must be reported in this field.

attention_pms There will only be one DACCSUPP record attached to each DACCOUNT record, this field must always be set to **01**.

[7.105](#R7_105) **Share of National rental affordability scheme tax offset** – the amount distributed to the unit holder’s account, which is a share of the tax offset amount offered by the government to a property trust or other trust structured as a unit trust where the trust is a participant in the scheme to make affordable rental accommodation available to low and moderate income owners at below market rates.

[7.106](#R7_106) **Primary production income** – the amount distributed to the unit holder’s account, which is a share of any primary production income where the unit trust is a participant in primary production activities.

[7.107](#R7_107) **Share of credit for tax withheld where ABN not quoted** – credit for amounts of tax withheld because the trust failed to quote its ABN.

[7.108](#R7_108) **Deductions relating to distribution of primary production income** – the allowable deductions incurred by the unit holder that are payable from the investment account to the trust out of the trust distribution and are related to the share of primary production income or primary production loss from a trust.

[7.109](#R7_109) **Deductions relating to distribution of non-primary production income** – the allowable deductions incurred by the unit holder that are payable from the investment account to the trust out of the trust distribution and are related to the share of non-primary production income or non-primary production loss from a trust.

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

[7.110](#R7_110) **Transferor trust income** – the amount distributed to the Australian resident unit holder’s account, which is a share of any attributed foreign income from transferor trusts.

[7.111](#R7_111) **CFC** **income** – the amount distributed to the Australian resident unit holder’s account, which is a share of any attributed foreign income from a Controlled foreign company (CFC).

[7.112](#R7_112) **Net foreign rent** – the amount distributed to the Australian resident unit holder’s account, which is a share of any *Net foreign rent*.

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

[7.113](#R7_113) **Unfranked distributions from trusts** – the amount of unfranked distributions from trusts. This will be less than or equal to the sum of the following fields:

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

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

[7.114](#R7_114) **Franked distributions from trusts** – the amount of franked distributions received from a trust. Also include any share of franking credits referrable to the franked distribution. This will be greater than or equal to the sum of the following fields:

* *Franked dividends*
* *Franking credit*

attention_pms The sum of the amounts at *Unfranked distributions from trusts* field and *Franked distributions from trusts* field should equal the sum of the amounts at the following fields:

* *Unfranked dividends not declared to be conduit foreign income*
* *Unfranked dividends declared to be conduit foreign income*
* *Franked dividends*, and
* *Franking credits*.

[7.115](#R7_115) **Record identifier** – must be set to **DFMDACCT**.

[7.116](#R7_116) **Sequence number of DFMDACCT record** – the sequence number of the *Farm management deposit account data record* in the AIIR.

attention_pms This number will assist in identifying *Farm management deposit account data records* with errors and in linking corrected *Farm management deposit account data records* to original *Farm management deposit account data records*.

If the *Farm management deposit account data record* is the 39th *Farm management deposit account data* after the *Investment body identity data record*, the sequence number should be set to **00000039**.

Where the *Type of report* field = **A** (original AIIR) or **R** (replacement AIIR), the sequence number of the *Farm management deposit account data record* should be the sequence number of the record in the current AIIR being lodged.

Where the *Type of report* field = **C** (AIIR containing corrected records), the sequence number of the corrected *Farm management deposit account data record* should be the sequence number of the record in the original AIIR.

[7.117](#R7_117) **Sequence number of multiple DFMDACCT** **records** – the sequence number of the multiple *Farm management deposit account data* *records* when more than one *Farm management deposit account data* *record* for the same account *(*i.e *Investment reference number)* is required.

This number will assist in identifying the number of *Farm management deposit account data records* for the same account. For example, the *Sequence number of multiple* DFMDACCT *records* of the first *Farm management deposit account data record* would equal 01 and the second *Farm management deposit account data record* would equal 02 and so on.



[7.118](#R7_118) **Personal identification number (PIN) –** the number provided to the depositor and which is modified by the FMD provider to prevent the disclosure of the identity of the depositor, the owner or both. This number remains the same while the owner holds any FMD deposits with the FMD provider and is the same number as provided to the Department of Agriculture.

[7.119](#R7_119) **ANZSIC code** – the industry code for the depositor when the deposit is made, by reference to the Australian and New Zealand Standard Industrial Classification code.

[7.120](#R7_120) **Amount of deductible deposit** – the amount of a new deposit or credit (where the credit type is not distinguishable) paid or credited to the FMD account during the current financial year. The deductibility of the deposit is determined by the taxpayer.

attention_pms If unable to distinguish between a deposit and a transfer in, report the credit amount at this field. If a transfer in can be identified and reported separately, report the amount at the *Amount of transfer in* field.

attention_pms Non-consolidated accounts - where new deposits or credits are made during the current financial year, report each deposit in a separate *Farm management deposit account data record*.

attention_pms Consolidated accounts - an amount cannot be consolidated unless it has been on deposit at least 12 months and the depositor has advised that a tax deduction for the amount has been claimed in full.

If multiple deposits or credits are made during the current financial year report the first deposit or credit that opens the account in this field and the rest in the *Amount of transfer in* field.

[7.121](#R7_121) **Date of deductible deposit** – the date the deposit or credit (where the credit type is not distinguishable) was made in the current financial year. The deductibility of the deposit is determined by the taxpayer. This field will assist in identifying new deposits less than 12 months old.

attention_pms This field should be completed if there is an amount at the *Amount of deductible deposit* field. If only the month and year is available, zero fill the day. For example, if the deposit was made in January 2015 report as 00012015.

[7.122](#R7_122) **Date of original deductible** **deposit** – the date of the original deposit or credit (where the credit type is not distinguishable). The deductibility of the deposit is determined by the taxpayer. This field will assist in identifying consolidated accounts.

attention_pms Consolidated accounts – an amount cannot be consolidated unless it has been on deposit at least 12 months and the depositor has advised that a tax deduction for the amount has been claimed in full.

The date reported should be the original deposit date for the youngest FMD if this account consists of multiple deposits or credits. If this date is not known report the date as 30 June of the previous year. For example, for the 2015-2016 financial year report 30062016.

If only the month and year is available, zero fill the day. For example, if the deposit was made in January 2016, report as 00012016.

[7.123](#R7_123) **Amount of repayment** – the amount of the repayment or debit (where the debit type is not distinguishable) made in the current financial year.

attention_pms Up to eight debit transactions may be reported in the one *Farm management deposit account data record* by using the four *Amount of repayment* fields and the four *Amount of transfer out* fields.

attention_pms For deposits held for more than 12 months, including consolidated accounts, report the first repayment or debit (where the debit type is not distinguishable) at this field and other multiple repayments or debits may be aggregated and reported as one amount in the *Amount of repayment* (second) field.

[7.124](#R7_124) **Date of repayment** – the date the repayment or debit (where the debit type is

not distinguishable) was made in the current financial year.

attention_pms This field should be completed if there is an amount at the *Amount of repayment* field. If only the month and year is available, zero fill the day. For example, if the repayment was made in January 2015 report as 00012015.

[7.125](#R7_125) **Amount of transfer in** – the amount of FMD principal transferred in from another FMD provider or with the same FMD provider. If unable to distinguish between a deposit and a transfer in, report the credit amount at the *Amount of deductible deposit* field.

attention_pmsNon-consolidated accounts - if a transfer in can be identified report each transfer in amount in a separate *Farm management account data record*

attention_pms Consolidated accounts - an amount cannot be consolidated unless it has been on deposit at least 12 months and the depositor has advised that a tax deduction for the amount has been claimed in full.

If multiple deposits or credits are made during the financial year report the first deposit or credit that opens the account at the *Amount of deductible deposit* field and the other deposits or credits may be aggregated and reported at this field.

[7.126](#R7_126) **Date of transfer in** – the date the deposit was transferred in from another FMD provider or with the same FMD provider.

attention_pms This field should be completed if there is an amount at the *Amount of transfer in* field. If only the month and year is available, zero fill the day. For example, if the deposit was transferred in January 2015, report as 00012015.

[7.127](#R7_127) **Transferor BSB number** – the BSB number of the FMD provider who transferred the deposit.

attention_pms This field should be completed if there is an amount at the *Amount of transfer* in field and the information is available. If the BSB is unknown zero fill.

[7.128](#R7_128) **Amount of transfer out** – the amount of FMD principal or debit (where the debit type is not distinguishable) transferred out as an FMD.

attention_pms Up to eight debit transactions may be reported in the one *Farm management deposit account data record* by using the four *Amount of repayment* fields and the four *Amount of transfer out* fields.

[7.129](#R7_129) **Date of transfer out** – the date the transfer or debit (where the debit type is not distinguishable)was transferred as an FMD.

attention_pms This field should be completed if there is an amount at the *Amount of transfer out* field. If only the month and year is available, zero fill the day. For example, if the deposit was transferred in January 2016, report as 00012016.

[7.130](#R7_130) **Transferee BSB number** – the BSB number of the FMD provider where the deposit has been transferred.

attention_pms This field should be completed if there is an amount at the *Amount of transfer out* field and the information is available. If the BSB is unknown zero fill.

[7.131](#R7_131) **TFN withholding tax deducted from repayments in the financial year** – the total amount of TFN withholding tax deducted from repayments made during the financial year where a TFN or ABN has not been quoted.

[7.132](#R7_132) **Amount of closing balance** – the amount of FMD in the account at the end of the financial year.

attention_pms Where more than one *Farm management deposit account data record* for the same account *(*i.e*. Investment reference number)* is provided, the amount reported at this field will be the same in each subsequent *Farm management deposit account data record*.

[7.133](#R7_133) **Unclaimed moneys** – This field must be zero filled.

attention_pms On 30 May 2014, FMDs were permanently exempted from the unclaimed moneys provisions contained in the Banking Act 1959. The exemption was enacted through the *Tax Laws Amendment (2014 Measures No.1) Act 2014*, which received Royal Assent on 30 May 2014.

[7.134](#R7_134) **Record identifier** – must be set to **DINVESTOR**.

[7.135](#R7_135) **Sequence number of DINVESTOR record** – the sequence number of:

* + an *Investor data record* following an *Investment account data record,* and
  + an *Investor data record* following a *Farm management deposit account data record*.

attention_pms This sequence number relates to the position of the *Investor data record* in the file and not to the position of the investor record in the investment body’s system.

*Investment account data record* example, if an investment body has four investors listed in their system and reports only the second and the fourth of the listed investors, the sequence numbers of the two reported *Investor data records* would be '**01**' and '**02**' respectively.

*Farm management deposit account data record* example, when the investment body reports the investor, the *Investor data record* would be ‘01’.

This sequence number will assist in identifying records with errors and in the linking of corrected *Investor data records* with original *Investor data records*.

[7.136](#R7_136) **Customer reference number** – a separate number or code used to identify each investor in an account. For example, in a joint account, report the number or code for the joint account investor in this field.

[7.137](#R7_137) **Investor entity type** – identifies the type of investor holding the account.

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

**I** – individual

**D** – deceased

**C** – corporation

**P** – partnership

**T** – trust

**S** – super fund

**G** – government organisation

**O** – other non-individual

attention_pms If the *Type of payment* field = **FMD** then the *Investor entity type* field must be set to **I** or **D**. If an account is held by one non-individual investor and the *Investor entity type* field = **C, P, T, S, G** or **O** then the *Number of investors in the account* field must be reported as ‘01’, and only one non-individual *Investor data record* should be provided.

[7.138](#R7_138) **Investor tax file number** – the TFN quoted by the investor. If the investor has claimed an exemption from quoting and not supplied a TFN, then the appropriate TFN exemption code must be reported in this field.

If an investor has claimed an exemption from quoting, report the appropriate TFN exemption code listed below in this field:

333333333 – investor is under sixteen

444444441 – investor is a pensioner

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

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

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

777777777 – investor is a Norfolk Island resident

888888888 – investor is a non-resident

If the investor has not quoted a TFN, nor claimed an exemption from quoting, or quoted an ABN at *Investor Australian business number* field, then this field must be zero filled.

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

attention_pms Use of the TFN algorithm will reduce the number of invalid TFNs quoted. Refer to section [11 Algorithms](#Algorithms).

[7.139](#R7_139) **Investor Australian business number** – the ABN of the investor, this must be a valid ABN. See section [11 Algorithms](#Algorithms) for more information on the ABN.

attention_pms If the investor does not quote an ABN this field must be zero filled.

[7.140](#R7_140) **Non-resident investor tax identification number** – the tax identification number (TIN) quoted by the investor. A TIN will be quoted by an investor who is a non-resident and quotes a TIN from their country of residence for tax purposes. Unless the investor quotes an Australian TFN, the non-resident exemption code of 888888888 should still be reported in the *Investor tax file number* field.

[7.141](#R7_141) **Individual investor surname** – the investor’s surname. This field is mandatory if the investor is an individual.

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

[7.142](#R7_142) **Individual investor first given name** – the investor’s first given name.

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

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

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

[7.143](#R7_143) **Individual investor second given name** – the investor’s second given name. If the second given name is not known, but the individual’s second initial is stored, then this must be provided.

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

[7.144](#R7_144) **Individual investor date of birth** – the date of birth of the investor in the format DDMMCCYY.

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

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

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

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

[7.145](#R7_145) **Sex** – for individual investors, this field must contain one of the following codes:

**M** – male

**F** – female

**U** – not known / indeterminate

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

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

|  |
| --- |
| The Australian Government recognises that individuals may identify and be recognised within the community as a gender other than the sex they were assigned at birth or during infancy or as an indeterminate sex and/or gender. To enable reporting of indeterminate gender in version 10.0.2 of the AIIR reporting specification, the definition of **U** has been updated to include indeterminate gender. |

[7.146](#R7_146) **Non-individual investor name** – the full name of the non-individual entity.

For individual investors this field must be blank filled.

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

[7.147](#R7_147) **Australian address** – lines 1 and 2 contain the Australian residential address only (excluding suburb, town or locality and postcode) of the individual investor or the Australian business or postal address of the non-individual investor. It may not be necessary to use both lines. If the second line is not used then it must be blank filled.

attention_pms Do not report overseas address details in this field.

[7.148](#R7_148) **Australian suburb, town or locality** – the suburb, town or locality of the Australian address of the investor.

attention_pms Do not report overseas address details in this field.

[7.149](#R7_149) **Australian state or territory** – the state or territory of the Australian address of the investor. The field must be set to one of the codes listed on page 38.

attention_pms Do not report overseas address code (OTH) in this field.

[7.150](#R7_150) **Australian postcode** – the postcode for the Australian address of the investor. A valid postcode should be reported. If the postcode is not known, then the postcode field must be zero filled.

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

[7.151](#R7_151) **Date of change of residency status from resident to non-resident** – the date the residency status of the investor changed from resident to non-resident.

[7.152](#R7_152) **Overseas address** – lines 1 and 2 contain the overseas residential address (excluding suburb, town or locality and postcode) of the individual non-resident investor or the overseas business or postal address of the non-resident non-individual investor. It may not be necessary to use both lines. If the second line is not used then it must be blank filled.

[7.153](#R7_153) **Overseas suburb, town or locality** – the suburb, town or locality of the overseas address of the non-resident investor for tax purposes.

[7.154](#R7_154) **Overseas state or province** – the state or province of the overseas address of the non-resident investor for tax purposes.

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

[7.155](#R7_155) **Overseas postal code** – the postal code of the overseas address of the non-resident investor for tax purposes.

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

[7.156](#R7_156) **Overseas country** – the country of the overseas address of the non-resident investor for tax purposes.

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

[7.157](#R7_157) **Non-resident investor overseas country code** – the country code for the overseas country address of the non-resident investor for tax purposes. This field is mandatory for non-resident investors for tax purposes.

If a payment is made to a non-resident, the code applicable to the non-resident investor for tax purposes country of residence must be provided even if a non-resident withholding amount has not been deducted. A full list of country codes is available on the ATO website at [www.ato.gov.au](https://www.ato.gov.au/General/International-tax-agreements/In-detail/Foreign-source-income-of-Australian-residents/Foreign-country-and-other-jurisdictional-codes/)

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

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

[7.158](#R7_158) **Non-resident investor country of residence for tax purposes** – the non-resident investor country of residence for tax purposes.

[7.159](#R7_159) **Date of change of residency status from non-resident to resident** – the date the investor’s residency status changed from non-resident to resident.

[7.160](#R7_160) **Investor daytime contact telephone number** – the investor’s direct daytime contact telephone number. This field should be either:

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

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

[7.161](#R7_161) **Record identifier** – must be set to **FILE-TOTAL**.

[7.162](#R7_162) **Number of records** – the sum total of all records in the file, including the following records:

* three *Supplier data records*
* *Investment body identity data record(s)*
* *Software data record(s)*
* *Investment account data records*
* *Supplementary income account data records*
* *Farm management deposit account data records*
* *Investor data records*
* *File total data record*.

[7.163](#R7_163) **Count of IDENTITY records in the file** – the count of all *Investment body identity data records* in the file. This should equal the number of AIIR included in the file.

[7.164](#R7_164) **Count of DACCOUNT records in the file** – the count of all *Investment account data records* in the file.

[7.165](#R7_165) **Count of DACCSUPP records in the file** – the count of all *Supplementary income account data records* in the file.

[7.166](#R7_166) **Count of DFMDACCT records in the file** – the count of all *Farm Management Deposit account data records* in the file.

[7.167](#R7_167) **Count of DINVESTOR records in the file** – the count of all *Investor data records* in the file.

8 Examples of standard AIIR data files

Greenwich Bank Limited is both the supplier and the reporter of its own AIIR data. It has developed its own ‘in-house’ software application, GBLAIIR, for supplying AIIR data to the ATO and will be using GBLAIIR version 10.0.2 to supply AIIR data for the 2015-16 financial year.

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

* 1 interest bearing account (INT)
* 1 term deposit made by an interposed entity (TDP)
* 1 unit trust distribution account (UTD)
* 1 FMD account with interest paid and movements in principal

These accounts are held by resident, non-resident, individual and non-individual investors. One account is held jointly by two individual investors.

The data file would be structured as follows:

|  |  |
| --- | --- |
| Type of record | Number |
| Supplier data record 1 | 1 |
| Supplier data record 2 | 1 |
| Supplier data record 3 | 1 |
| Investment body identity data record | 1 |
| Software data record | 1 |
| Investment account data record | 1 |
| Investor data record | 2 |
| Investment account data record | 1 |
| Investor data record | 1 |
| Investment account data record | 1 |
| Supplementary income account data record | 1 |
| Investor data record | 1 |
| Farm management deposit account data record | 1 |
| Investor data record | 1 |
| File total data record | 1 |

A standard AIIR file containing sample records and original data would be structured as follows:

|  |  |  |  |
| --- | --- | --- | --- |
| **Record Name** | **Record Identifier** | **Rec Seq Num** | **Comments** |
| Supplier data record 1 | IDENTREGISTER1 |  | Financial year end date = 30062016  Spec Ver num = FINVAV10.0 |
| Supplier data record 2 | IDENTREGISTER2 |  | Supplier name = Greenwich Bank Limited |
| Supplier data record 3 | IDENTREGISTER3 |  | Supplier street address and supplier postal address for correspondence. |
| Investment body identity data record | IDENTITY | 00001 | Financial Year = 2016  IB name = Greenwich Bank Limited |
| Software data record | SOFTWARE |  | Software product type |
| Investment account data record 1 | DACCOUNT | 00000001 | Investment account data record1 [Interest bearing account] |
| Investor data record 1 | DINVESTOR | 01 | Investor 1 linked to Investment account data record 1 |
| Investor data record 2 | DINVESTOR | 02 | Investor 2 linked to Investment account data record 1 |
| Investment account data record 2 | DACCOUNT | 00000002 | Investment account data record 2 [TDP by interposed entity] |
| Investor data record 1 | DINVESTOR | 01 | Investor 1 linked to Investment account data record 2 |
| Investment account data record 3 | DACCOUNT | 00000003 | Investment account data record 3 [unit trust distributions] |
| Supplementary income account data record 1 | DACCSUPP | 01 | Supplementary data linked to Investment account data record 3 [unit trust distributions] |
| Investor data record 1 | DINVESTOR | 01 | Investor 1 linked to Investment account data record 3 |
| Farm management deposit account data record 1 | DFMDACCT | 00000001 | Farm management deposit account data record 1 [FMD account] |
| Investor data record 1 | DINVESTOR | 01 | Investor 1 linked to Farm management deposit account data record 1 |
| File total data record | FILE-TOTAL |  | Count of **all** records in the file = 16  Count of IDENTITY records in file = 1  Count of DACCOUNT records in file = 3  Count of DACCSUPP records in file = 1  Count of DFMDACCT records in file = 1  Count of DINVESTOR records in file = 5 |

Following are the sample records for GREENWICH Bank Limited

Supplier data record 1

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 850 |
| 4-17 | Record identifier | IDENTREGISTER1 |
| 18-28 | Supplier Australian business number | 25032159014 |
| 29-29 | Run type | P |
| 30-37 | Financial year end date | 30062016 |
| 38-38 | Data type | I |
| 39-39 | Type of report | A |
| 40-40 | Type of return media | N |
| 41-50 | ATO reporting specification version number | FINVAV10.0 |
| 51-51 | File format validation method | N |
| 52-850 | Filler | blank fill |

Supplier data record 2

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 850 |
| 4-17 | Record identifier | IDENTREGISTER2 |
| 18-217 | Supplier name | GREENWICH BANK LIMITED |
| 218-255 | Supplier contact name | EVANGELINE DAWOOD |
| 256-270 | Supplier contact telephone number | 02 9531 5796 |
| 271-285 | Supplier facsimile number | 02 9531 5798 |
| 286-310 | Supplier file reference | AIIR14GBL1 |
| 311-335 | Supplier file reference of file being replaced or containing records to be corrected | blank fill |
| 336-850 | Filler | blank fill |

Supplier data record 3

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 850 |
| 4-17 | Record identifier | IDENTREGISTER3 |
| 18-55 | Supplier street address – line 1 | LEVEL 5 SYDNEY BUILDING |
| 56-93 | Supplier street address – line 2 | 1080 PITT ST |
| 94-120 | Supplier suburb, town or locality | SYDNEY |
| 121-123 | Supplier state or territory | NSW |
| 124-127 | Supplier postcode | 2000 |
| 128-147 | Supplier country | blank fill |
| 148-185 | Supplier postal address – line 1 | GPO BOX 8765 |
| 186-223 | Supplier postal address – line 2 | blank fill |
| 224-250 | Supplier suburb, town or locality | SYDNEY |
| 251-253 | Supplier state or territory | NSW |
| 254-257 | Supplier postcode | 2001 |
| 258-277 | Supplier country | blank fill |
| 278-353 | Supplier email address | Greenwich@gbl.com.au |
| 354-850 | Filler | blank fill |

Investment body identity data record

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 850 |
| 4-11 | Record identifier | IDENTITY |
| 12-16 | Sequence number of IDENTITY record | 00001 |
| 17-20 | Financial year | 2016 |
| 21-31 | Investment body ABN or WPN | 25032159014 |
| 32-34 | Investment body branch number | 001 |
| 35-234 | Investment body registered name | GREENWICH BANK Limited |
| 235-310 | Investment body trading name | GREENWICH BANK |
| 311-348 | Investment body address - line 1 | LEVEL 5 SYDNEY BUILDING |
| 349-386 | Investment body address - line 2 | 1080 PITT STREET |
| 387-413 | Suburb, town or locality | SYDNEY |
| 414-416 | State or territory | NSW |
| 417-420 | Postcode | 2000 |
| 421-440 | Country | blank fill |
| 441-478 | Investment body contact name | PETER JAMES |
| 479-493 | Investment body contact telephone number | 02 9531 4567 |
| 494-508 | Investment body contact facsimile number | 02 9531 4568 |
| 509-584 | Investment body contact email address | pjames@gbl.com.au |
| 585-585 | Reporting period indicator (S or N) | N |
| 586-593 | SAP year end date (DDMMCCYY) | 00000000 |
| 594-594 | Future reporting obligation (Y or U or N) | Y |
| 595-849 | Filler | blank fill |
| 850-850 | Report format indicator (N or S) | S |

Software data record

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 850 |
| 4-11 | Record identifier | SOFTWARE |
| 12-91 | Software product type | INHOUSE GBLAIIRVER 10.0 |
| 92-850 | Filler | blank fill |

Investment account data record 1

A savings account held jointly by two individuals (one resident and one non-resident for tax purposes), Gordon March and Judith May.

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 850 |
| 4-11 | Record identifier | DACCOUNT |
| 12-19 | Sequence number of DACCOUNT record | 00000001 |
| 20-44 | Investment reference number | 123456789 |
| 45-69 | Account reference number | Savings account S1 |
| 70-75 | BSB number | 123456 |
| 76-105 | Branch location | blank fill |
| 106-305 | Account name | G MARCH & J MAY |
| 306-307 | Number of investors in the account | 02 |
| 308-309 | Number of investor records provided | 02 |
| 310-317 | Date of payment | 30062016 |
| 318-318 | Type of investment | 1 |
| 319-321 | Type of payment | INT |
| 322-323 | Term of investment | 00 |
| 324-335 | TFN withholding tax deducted | 000000000000 |
| 336-347 | TFN withholding tax refunded | 000000000000 |
| 348-359 | Non-resident withholding amount deducted | 000000021125 |
| 360-371 | Non-resident withholding amount refunded | 000000000000 |
| 372-383 | Cash or non-cash value of an investment related betting chance prize | 000000000000 |
| 384-395 | Interest | 000000211254 |
| 396-407 | Unfranked dividends not declared to be conduit foreign income | 000000000000 |
| 408-419 | Unfranked dividends declared to be conduit foreign income | 000000000000 |
| 420-431 | Franked dividends | 000000000000 |
| 432-443 | Franking credit | 000000000000 |
| 444-455 | Other taxable Australian income | 000000000000 |
| 456-467 | Non-primary production income | 000000000000 |
| 468-479 | Other deductions relating to distributions | 000000000000 |
| 480-491 | Capital gains discounted method | 000000000000 |
| 492-503 | Capital gains indexation method | 000000000000 |
| 504-515 | Capital gains other method | 000000000000 |
| 516-527 | CGT concession amount | 000000000000 |
| 528-539 | Net capital gain | 000000000000 |
| 540-551 | Total current year capital gains | 000000000000 |
| 552-563 | Taxable foreign capital gains | 000000000000 |
| 564-575 | Assessable foreign source income | 000000000000 |
| 576-587 | Other net foreign source income | 000000000000 |
| 588-599 | Foreign income tax offset | 000000000000 |
| 600-611 | Australian franking credits from a New Zealand franking company | 000000000000 |
| 612-623 | Tax-exempted amounts | 000000000000 |
| 624-635 | Tax-free amounts | 000000000000 |
| 636-647 | Tax-deferred amounts | 000000000000 |
| 648-659 | Other allowable trust deductions | 000000000000 |
| 660-671 | Share of credit for amounts withheld from foreign resident withholding | 000000000000 |
| 672-683 | Share of credit for tax paid by trustee | 000000000000 |
| 684-695 | Non-resident beneficiary ss98(3) assessable amount | 000000000000 |
| 696-707 | Non-resident beneficiary ss98(4) assessable amount | 000000000000 |
| 708-783 | Interposed entity name | 000000000000 |
| 784-794 | Interposed entity TFN or ABN | 000000000000 |
| 795-806 | Managed investment trust fund payments | 000000000000 |
| 807-818 | Amounts withheld from managed investment trust fund payments | 000000000000 |
| 819-850 | Filler | blank fill |

Investor data record

Gordon March (resident investor) - Investor 1 linked to *Investment account data record 1.*

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 850 |
| 4-12 | Record identifier | DINVESTOR |
| 13-14 | Sequence number of DINVESTOR record | 01 |
| 15-39 | Investment reference number | 123456789 |
| 40-64 | Customer reference number | CR123456789GM |
| 65-65 | Investor entity type | I |
| 66-74 | Investor tax file number | 245678123 |
| 75-85 | Investor Australian business number | 00000000000 |
| 86-105 | Non-resident investor tax identification number | blank fill |
| 106-135 | Individual investor surname | MARCH |
| 136-150 | Individual investor first given name | GORDON |
| 151-165 | Individual investor second given name | THOMAS |
| 166-173 | Individual investor date of birth | 03101952 |
| 174-174 | Sex | M |
| 175-374 | Non-individual investor name | blank fill |
| 375-412 | Australian address – line 1 | UNIT 5 FERNY TOWERS |
| 413-450 | Australian address – line 2 | 123 FERNY ROAD |
| 451-477 | Australian suburb, town or locality | SYDNEY |
| 478-480 | Australian state or territory | NSW |
| 481-484 | Australian postcode | 2000 |
| 485-492 | Date of change of residency status from resident to non-resident | 00000000 |
| 493-530 | Overseas address – line 1 | blank fill |
| 531-568 | Overseas address – line 2 | blank fill |
| 569-595 | Overseas suburb, town or locality | blank fill |
| 596-630 | Overseas state or province | blank fill |
| 631-639 | Overseas postal code | blank fill |
| 640-677 | Overseas country | blank fill |
| 678-680 | Non-resident investor overseas country code | blank fill |
| 681-718 | Non-resident investor country of residence for tax purposes | blank fill |
| 719-726 | Date of change of residency status from non-resident to resident | 00000000 |
| 727-741 | Investor daytime contact telephone number | 02 9876 5432 |
| 742-850 | Filler | blank fill |

Investor data record

Judith May (non-resident for tax purposes) - Investor 2 linked to *Investment account data record 1*.

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 850 |
| 4-12 | Record identifier | DINVESTOR |
| 13-14 | Sequence number of DINVESTOR record | 02 |
| 15-39 | Investment reference number | 123456789 |
| 40-64 | Customer reference number | CR123456789JM |
| 65-65 | Investor entity type | 1 |
| 66-74 | Investor TFN | 888888888 |
| 75-85 | Investor Australian business number | 00000000000 |
| 86-105 | Non-resident investor tax identification number | 123123123 |
| 106-135 | Individual investor surname | MAY |
| 136-150 | Individual investor first given name | JUDITH |
| 151-165 | Individual investor second given name | TERRI |
| 166-173 | Individual investor date of birth | 30061954 |
| 174-174 | Sex | F |
| 175-374 | Non-individual investor name | blank fill |
| 375-412 | Australian address – line 1 | UNIT 5 FERNY TOWERS |
| 413-450 | Australian address – line 2 | 123 FERNY ROAD |
| 451-477 | Australian suburb, town or locality | SYDNEY |
| 478-480 | Australian state or territory | NSW |
| 481-484 | Australian postcode | 2000 |
| 485-492 | Date of change of residency status from resident to non-resident | 00000000 |
| 493-530 | Overseas address – line 1 | 5678 MONTANA STREET |
| 531-568 | Overseas address – line 2 | blank fill |
| 569-595 | Overseas suburb, town or locality | GREENPORT |
| 596-630 | Overseas state or province | NEW YORK |
| 631-639 | Overseas postal code | 12534 |
| 640-677 | Overseas country | UNITED STATES |
| 678-680 | Non-resident investor overseas country code | USA |
| 681-718 | Non-resident investor country of residence for tax purposes | USA |
| 719-726 | Date of change of residency status from non-resident to resident | 00000000 |
| 727-741 | Investor daytime contact telephone number | blank fill |
| 742-850 | Filler | blank fill |

Investment account data record 2

A term deposit made on behalf of a resident individual investor Kevin Pritchard by T A LAW SOLICITORS acting as an interposed entity.

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 850 |
| 4-11 | Record identifier | DACCOUNT |
| 12-19 | Sequence number of DACCOUNT record | 00000002 |
| 20-44 | Investment reference number | 664365441 |
| 45-69 | Account reference number | 12 MTH TERM |
| 70-75 | BSB number | 345612 |
| 76-105 | Branch location | blank fill |
| 106-305 | Account name | T A LAW ON BEHALF OF KEVIN PRITCHARD |
| 306-307 | Number of investors in the account | 01 |
| 308-309 | Number of investor records provided | 01 |
| 310-317 | Date of payment | 03062016 |
| 318-318 | Type of investment | 2 |
| 319-321 | Type of payment | TDP |
| 322-323 | Term of investment | 00 |
| 324-335 | TFN withholding tax deducted | 000000000000 |
| 336-347 | TFN withholding tax refunded | 000000000000 |
| 348-359 | Non-resident withholding amount deducted | 000000000000 |
| 360-371 | Non-resident withholding amount refunded | 000000000000 |
| 372-383 | Cash or non-cash value of an investment related betting chance prize | 000000000000 |
| 384-395 | Interest | 000000066000 |
| 396-407 | Unfranked dividends not declared to be conduit foreign income | 000000000000 |
| 408-419 | Unfranked dividends declared to be conduit foreign income | 000000000000 |
| 420-431 | Franked dividends | 000000000000 |
| 432-443 | Franking credit | 000000000000 |
| 444-455 | Other taxable Australian income | 000000000000 |
| 456-467 | Non-primary production income | 000000000000 |
| 468-479 | Other deductions relating to distributions | 000000000000 |
| 480-491 | Capital gains discounted method | 000000000000 |
| 492-503 | Capital gains indexation method | 000000000000 |
| 504-515 | Capital gains other method | 000000000000 |
| 516-527 | CGT concession amount | 000000000000 |
| 528-539 | Net capital gain | 000000000000 |
| 540-551 | Total current year capital gains | 000000000000 |
| 552-563 | Taxable foreign capital gains | 000000000000 |
| 564-575 | Assessable foreign source income | 000000000000 |
| 576-587 | Other net foreign source income | 000000000000 |
| 588-599 | Foreign income tax offset | 000000000000 |
| 600-611 | Australian franking credits from a New Zealand franking company | 000000000000 |
| 612-623 | Tax-exempted amounts | 000000000000 |
| 624-635 | Tax-free amounts | 000000000000 |
| 636-647 | Tax-deferred amounts | 000000000000 |
| 648-659 | Other allowable trust deductions | 000000000000 |
| 660-671 | Share of credit for amounts withheld from foreign resident withholding | 000000000000 |
| 672-683 | Share of credit for tax paid by trustee | 000000000000 |
| 684-695 | Non-resident beneficiary ss98(3) assessable amount | 000000000000 |
| 696-707 | Non-resident beneficiary ss98(4) assessable amount | 000000000000 |
| 708-783 | Interposed entity name | T A LAW SOLICITORS |
| 784-794 | Interposed entity TFN or ABN | 49675432789 |
| 795-806 | Managed investment trust fund payments | 000000000000 |
| 807-818 | Amounts withheld from managed investment trust fund payments | 000000000000 |
| 819-850 | Filler | blank fill |

Investor data record

Kevin Pritchard – One individual investor linked to *Investment account data record 2*.

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 850 |
| 4-12 | Record identifier | DINVESTOR |
| 13-14 | Sequence number of DINVESTOR record | 01 |
| 15-39 | Investment reference number | 664365441 |
| 40-64 | Customer reference number | CR456321879JS |
| 65-65 | Investor entity type | I |
| 66-74 | Investor tax file number | 426894561 |
| 75-85 | Investor Australian business number | 00000000000 |
| 86-105 | Non-resident investor tax identification number | blank fill |
| 106-135 | Individual investor surname | PRITCHARD |
| 136-150 | Individual investor first given name | KEVIN |
| 151-165 | Individual investor second given name | J |
| 166-173 | Individual investor date of birth | 23091923 |
| 174-174 | Sex | M |
| 175-374 | Non-individual investor name | blank fill |
| 375-412 | Australian address – line 1 | C/- T A LAW SOLICITORS |
| 413-450 | Australian address – line 2 | PO BOX 49 |
| 451-477 | Australian suburb, town or locality | ADELAIDE |
| 478-480 | Australian state or territory | SA |
| 481-484 | Australian postcode | 5000 |
| 485-492 | Date of change of residency status from resident to non-resident | 00000000 |
| 493-530 | Overseas address – line 1 | blank fill |
| 531-568 | Overseas address – line 2 | blank fill |
| 569-595 | Overseas suburb, town or locality | blank fill |
| 596-630 | Overseas state or province | blank fill |
| 631-639 | Overseas postal code | blank fill |
| 640-677 | Overseas country | blank fill |
| 678-680 | Non-resident investor overseas country code | blank fill |
| 681-718 | Non-resident investor country of residence for tax purposes | blank fill |
| 719-726 | Date of change of residency status from non-resident to resident | 00000000 |
| 727-741 | Investor daytime contact telephone number | blank fill |
| 742-850 | Filler | blank fill |

Investment account data record 3

UTDs reported for a resident non-individual investor, Regal Partnership.

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 850 |
| 4-11 | Record identifier | DACCOUNT |
| 12-19 | Sequence number of DACCOUNT record | 00000003 |
| 20-44 | Investment reference number | 987456321 |
| 45-69 | Account reference number | blank fill |
| 70-75 | BSB number | 456123 |
| 76-105 | Branch location | blank fill |
| 106-305 | Account name | REGAL PARTNERSHIP |
| 306-307 | Number of investors in the account | 01 |
| 308-309 | Number of investor records provided | 01 |
| 310-317 | Date of payment | 30062016 |
| 318-318 | Type of investment | 5 |
| 319-321 | Type of payment | UTD |
| 322-323 | Term of investment | 00 |
| 324-335 | TFN withholding tax deducted | 000000000000 |
| 336-347 | TFN withholding tax refunded | 000000000000 |
| 348-359 | Non-resident withholding amount deducted | 000000000000 |
| 360-371 | Non-resident withholding amount refunded | 000000000000 |
| 372-383 | Cash or non-cash value of an investment related betting chance prize | 000000000000 |
| 384-395 | Interest | 000000300000 |
| 396-407 | Unfranked dividends not declared to be conduit foreign income | 000000213300 |
| 408-419 | Unfranked dividends declared to be conduit foreign income | 000000000000 |
| 420-431 | Franked dividends | 000000102700 |
| 432-443 | Franking credit | 000000044000 |
| 444-455 | Other taxable Australian income | 000000630000 |
| 456-467 | Non-primary production income | 000001020000 |
| 468-479 | Other deductions relating to distributions | 000000054000 |
| 480-491 | Capital gains discounted method | 000000007000 |
| 492-503 | Capital gains indexation method | 000000000000 |
| 504-515 | Capital gains other method | 000000008500 |
| 516-527 | CGT concession amount | 000000007000 |
| 528-539 | Net capital gain | 000000015500 |
| 540-551 | Total current year capital gains | 000000022500 |
| 552-563 | Taxable foreign capital gains | 000000000000 |
| 564-575 | Assessable foreign source income | 000000000000 |
| 576-587 | Other net foreign source income | 000000000000 |
| 588-599 | Foreign income tax offset | 000000000000 |
| 600-611 | Australian franking credits from a New Zealand franking company | 000000000000 |
| 612-623 | Tax-exempted amounts | 000000007500 |
| 624-635 | Tax-free amounts | 000000004500 |
| 636-647 | Tax-deferred amounts | 000000009000 |
| 648-659 | Other allowable trust deductions | 000000060000 |
| 660-671 | Share of credit for amounts withheld from foreign resident withholding | 000000000000 |
| 672-683 | Share of credit for tax paid by trustee | 000000000000 |
| 684-695 | Non-resident beneficiary ss98(3) assessable amount | 000000000000 |
| 696-707 | Non-resident beneficiary ss98(4) assessable amount | 000000000000 |
| 708-783 | Interposed entity name | 000000000000 |
| 784-794 | Interposed entity TFN or ABN | 000000000000 |
| 795-806 | Managed investment trust fund payments | 000000000000 |
| 807-818 | Amounts withheld from managed investment trust fund payments | 000000000000 |
| 819-850 | Filler | blank fill |

Supplementary income account data record 1

Supplementary income reported for resident non-individual investor, Regal Partnership.

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length (=850) | 850 |
| 4-11 | Record identifier (=DACCSUPP) | DACCSUPP |
| 12-14 | Supplementary income payment type | UTD |
| 15-16 | Sequence number of DACCSUPP record | 01 |
| 17-28 | Share of National rental affordability scheme tax offset | 000000000000 |
| 29-40 | Primary production income | 000000000000 |
| 41-52 | Share of credit for tax withheld where ABN not quoted | 000000000000 |
| 53-64 | Deductions relating to distribution of primary production income | 000000000000 |
| 65-76 | Deductions relating to distribution of non-primary production income | 000000000000 |
| 77-88 | Transferor trust income | 000000000000 |
| 89-100 | CFC income | 000000000000 |
| 101-112 | Net foreign rent | 000000000000 |
| 113-124 | Unfranked distributions from trusts | 000000150000 |
| 125-136 | Franked distributions from trusts | 000000210000 |
| 137-850 | Filler | blank fill |

|  |
| --- |
| danger_pms A UTD reporter must report a *Supplementary income account data record* for each *investment account data record*. |

Investor data record

Regal Partnership – Investor 1 linked to *Investment account data record – 3.*

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 850 |
| 4-12 | Record identifier | DINVESTOR |
| 13-14 | Sequence number of DINVESTOR record | 01 |
| 15-39 | Investment reference number | 987456321 |
| 40-64 | Customer reference number | CR987456321ABC |
| 65-65 | Investor entity type | P |
| 66-74 | Investor tax file number | 000000000 |
| 75-85 | Investor Australian business number | 12365498712 |
| 86-105 | Non-resident investor tax identification number | blank fill |
| 106-135 | Individual investor surname | blank fill |
| 136-150 | Individual investor first given name | blank fill |
| 151-165 | Individual investor second given name | blank fill |
| 166-173 | Individual investor date of birth | 00000000 |
| 174-174 | Sex | blank fill |
| 175-374 | Non-individual investor name | REGAL PARTNERSHIP |
| 375-412 | Australian address – line 1 | SUITE 6 ASHVILLE PLAZA |
| 413-450 | Australian address – line 2 | 564 ROADWORKS ROAD |
| 451-477 | Australian suburb, town or locality | ASHVILLE |
| 478-480 | Australian state or territory | QLD |
| 481-484 | Australian postcode | 4066 |
| 485-492 | Date of change of residency status from resident to non-resident | 00000000 |
| 493-530 | Overseas address – line 1 | blank fill |
| 531-568 | Overseas address – line 2 | blank fill |
| 569-595 | Overseas suburb, town or locality | blank fill |
| 596-630 | Overseas state or province | blank fill |
| 631-639 | Overseas postal code | blank fill |
| 640-677 | Overseas country | blank fill |
| 678-680 | Non-resident investor overseas country code | blank fill |
| 681-718 | Non-resident investor country of residence for tax purposes | blank fill |
| 719-726 | Date of change of residency status from non-resident to resident | 00000000 |
| 727-741 | Investor daytime contact telephone number | 07 3894 1234 |
| 742-850 | Filler | blank fill |

Farm management deposit account data record 1

An FMD opened by a resident individual, Bruce Biggs with interest paid, two repayments and an amount transferred to another institution.

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 850 |
| 4-11 | Record identifier (=DFMDACCT) | DFMDACCT |
| 12-19 | Sequence number of DFMDACCT record | 00000001 |
| 20-21 | Sequence number of multiple DFMDACCT records | 01 |
| 22-46 | Investment reference number | 8524569871 |
| 47-71 | Account reference number | FMD123 |
| 72-77 | BSB number | 456123 |
| 78-107 | Branch location | blank filled |
| 108-307 | Account name | BRUCE BIGGS |
| 308-332 | Personal identification number (PIN) | 1437 |
| 333-336 | ANZSIC code | 0123 |
| 337-344 | Date of payment | 31052016 |
| 345-345 | Type of investment | 2 |
| 346-348 | Type of payment | FMD |
| 349-360 | Interest | 000000427500 |
| 361-372 | TFN withholding tax deducted | 000000000000 |
| 373-384 | TFN withholding tax refunded | 000000000000 |
| 385-396 | Amount of deductible deposit | 000000000000 |
| 397-404 | Date of deductible deposit (DDMMCCYY) | 00000000 |
| 405-412 | Date of original deductible deposit (DDMMCCYY) | 10062009 |
| 413-424 | Amount of repayment (first) | 000001000000 |
| 425-432 | Date of repayment (first) (DDMMCCYY) | 17052016 |
| 433-444 | Amount of repayment (second) | 000001500000 |
| 445-452 | Date of repayment (second) (DDMMCCYY) | 12062016 |
| 453-464 | Amount of repayment (third) | 000000000000 |
| 465-472 | Date of repayment (third) (DDMMCCYY) | 00000000 |
| 473-484 | Amount of repayment (fourth) | 000000000000 |
| 485-492 | Date of repayment (fourth) (DDMMCCYY) | 00000000 |
| 493-504 | Amount of transfer in | 000000000000 |
| 505-512 | Date of transfer in (DDMMCCYY) | 00000000 |
| 513-518 | Transferor BSB number | 000000 |
| 519-530 | Amount of transfer out (first) | 000002000000 |
| 531-538 | Date of transfer out (first) (DDMMCCYY) | 21062016 |
| 539-544 | Transferee BSB number (first) | 612813 |
| 545-556 | Amount of transfer out (second) | 000000000000 |
| 557-564 | Date of transfer out (second) (DDMMCCYY) | 00000000 |
| 565-570 | Transferee BSB number (second) | 000000 |
| 571-582 | Amount of transfer out (third) | 000000000000 |
| 583-590 | Date of transfer out (third) (DDMMCCYY) | 00000000 |
| 591-596 | Transferee BSB number (third) | 000000 |
| 597-608 | Amount of transfer out (fourth) | 000000000000 |
| 609-616 | Date of transfer out (fourth) (DDMMCCYY) | 00000000 |
| 617-622 | Transferee BSB number (fourth) | 000000 |
| 623-634 | TFN withholding tax deducted from repayments in the financial year | 000000000000 |
| 635-646 | Amount of closing balance | 000005500000 |
| 647-658 | Unclaimed moneys | 000000000000 |
| 659-850 | Filler | blank fill |

Investor data record

Bruce Biggs - one resident individual investor linked to *Farm management deposit account data record 1*.

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 850 |
| 4-12 | Record identifier | DINVESTOR |
| 13-14 | Sequence number of DINVESTOR record | 01 |
| 15-39 | Investment reference number | 8524569871 |
| 40-64 | Customer reference number | CR456321879WW |
| 65-65 | Investor entity type | I |
| 66-74 | Investor TFN | 123456789 |
| 75-85 | Investor ABN | 13245698712 |
| 86-105 | Non-resident investor tax identification number | blank fill |
| 106-135 | Individual investor surname | BIGGS |
| 136-150 | Individual investor first given name | BRUCE |
| 166-173 | Individual investor second given name | WILLIAM |
| 174-174 | Individual investor date of birth | 05121950 |
| 175-374 | Sex | M |
| 176-375 | Non-individual investor name | blank fill |
| 375-412 | Australian address – line 1 | 10 SHERWOOD ROAD |
| 413-450 | Australian address – line 2 | blank fill |
| 451-477 | Australian suburb, town or locality | SHERWOOD |
| 478-480 | Australian state or territory | QLD |
| 481-484 | Australian postcode | 4075 |
| 485-492 | Date of change of residency status from resident to non-resident | 00000000 |
| 493-530 | Overseas address – line 1 | blank fill |
| 531-568 | Overseas address – line 2 | blank fill |
| 569-595 | Overseas suburb, town or locality | blank fill |
| 596-630 | Overseas state or province | blank fill |
| 631-639 | Overseas postal code | blank fill |
| 640-677 | Overseas country | blank fill |
| 678-680 | Non-resident investor overseas country code | blank fill |
| 681-718 | Non-resident investor country of residence for tax purposes | blank fill |
| 719-726 | Date of change of residency status from non-resident to resident (DDMMCCYY) | 00000000 |
| 727-741 | Investor daytime contact telephone number | 02 3924 8942 |
| 742-850 | Filler | blank fill |

File total data record

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length (=850) | 850 |
| 4-13 | Record identifier (=FILE-TOTAL) | FILE-TOTAL |
| 14-21 | Number of records | 00000016 |
| 22-29 | Count of IDENTITY records in the file | 00000001 |
| 30-37 | Count of DACCOUNT records in the file | 00000003 |
| 38-45 | Count of DACCSUPP records in the file | 00000001 |
| 46-53 | Count of DFMDACCT records in the file | 00000001 |
| 54-61 | Count of DINVESTOR records in the file | 00000005 |
| 62-850 | Filler | blank fill |

9 Reporting amendments

Suppliers should report an amended AIIR to the ATO where an error has been identified within a previously reported AIIR.

There are two options for notification to the ATO:

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

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

Sending files containing replacement AIIR records

A file containing one or more replacement AIIR should be sent to the ATO when:

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

A file that contains replacement AIIR should not also contain the original AIIR or an AIIR that contains corrected records. The file may contain replacement nil returns provided it also contains at least one replacement AIIR that is in standard AIIR format.

If a file containing one or more replacement AIIR is submitted, the *Type of report* (7.7) field in the *Supplier data record 1* must be set to **R**.

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

* The *Supplier file reference* (7.17) field in *Supplier data record 2* (the supplier file reference of the current file)
* The *Supplier file reference of file being replaced or containing records being corrected* (7.18) field in *Supplier data record 2* (the *supplier file reference* (7.17) field of the original or previously supplied file)
* The *Sequence number of* the *IDENTITY record* (7.32) field in the *Investment body identity data record* (the sequence number of the original file).

Example of replacement AIIR

The example below shows two cases of replacement AIIR:

* where all lodgments in the file are replaced
* where only one lodgment in the file is replaced.

**File 1 (original)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Record | Type of Report | Supplier file reference of the current file | Supplier file reference of file being replaced | Sequence number of IDENTITY record in the current file | Sequence number of DACCOUNT record in the current AIIR | Sequence number of DINVESTOR record in the current account |
| IDENTREGISTER1 | A |  |  |  |  |  |
| IDENTREGISTER2 |  | ABC001 | Blank |  |  |  |
| IDENTREGISTER3 |  |  |  |  |  |  |
| IDENTITY |  |  |  | 00001 |  |  |
| SOFTWARE |  |  |  |  |  |  |
| DACCOUNT |  |  |  |  | 00000001 |  |
| DINVESTOR |  |  |  |  |  | 01 |
| DACCOUNT |  |  |  |  | 00000002 |  |
| DINVESTOR |  |  |  |  |  | 01 |
| DINVESTOR |  |  |  |  |  | 02 |
| IDENTITY |  |  |  | 00002 |  |  |
| SOFTWARE |  |  |  |  |  |  |
| DACCOUNT |  |  |  |  | 00000001 |  |
| DINVESTOR |  |  |  |  |  | 01 |
| IDENTITY |  |  |  | 00003 |  |  |
| SOFTWARE |  |  |  |  |  |  |
| DACCOUNT |  |  |  |  | 00000001 |  |
| DINVESTOR |  |  |  |  |  | 01 |
| FILE-TOTAL |  |  |  |  |  |  |

**File 2 (replacement)**

In this case, all of the AIIR in File 1 is being replaced in File 2.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Record | Type of Report | Supplier file reference of the current file | Supplier file reference of file being replaced | Sequence number of IDENTITY record in the original file | Sequence number of DACCOUNT record in the current AIIR | Sequence number of DINVESTOR record in the current account |
| IDENTREGISTER1 | R |  |  |  |  |  |
| IDENTREGISTER2 |  | ABC002 | ABC001 |  |  |  |
| IDENTREGISTER3 |  |  |  |  |  |  |
| IDENTITY |  |  |  | 00001 |  |  |
| SOFTWARE |  |  |  |  |  |  |
| DACCOUNT |  |  |  |  | 00000001 |  |
| DINVESTOR |  |  |  |  |  | 01 |
| DACCOUNT |  |  |  |  | 00000002 |  |
| DINVESTOR |  |  |  |  |  | 01 |
| DINVESTOR |  |  |  |  |  | 02 |
| IDENTITY |  |  |  | 00002 |  |  |
| SOFTWARE |  |  |  |  |  |  |
| DACCOUNT |  |  |  |  | 00000001 |  |
| DINVESTOR |  |  |  |  |  | 01 |
| IDENTITY |  |  |  | 00003 |  |  |
| SOFTWARE |  |  |  |  |  |  |
| DACCOUNT |  |  |  |  | 00000001 |  |
| DINVESTOR |  |  |  |  |  | 01 |
| FILE-TOTAL |  |  |  |  |  |  |

**File 3 (replacement)**

In this case only the second AIIR in File 2 is being replaced in File 3.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Record | Type of Report | Supplier file reference of the current file | Supplier file reference of file being replaced | Sequence number of IDENTITY record in the original file | Sequence number of DACCOUNT record in the current AIIR | Sequence number of DINVESTOR record in the current account |
| IDENTREGISTER1 | R |  |  |  |  |  |
| IDENTREGISTER2 |  | ABC003 | ABC002 |  |  |  |
| IDENTREGISTER3 |  |  |  |  |  |  |
| IDENTITY |  |  |  | 00002 |  |  |
| SOFTWARE |  |  |  |  |  |  |
| DACCOUNT |  |  |  |  | 00000001 |  |
| DINVESTOR |  |  |  |  |  | 01 |
| DINVESTOR |  |  |  |  |  | 02 |
| FILE-TOTAL |  |  |  |  |  |  |

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

Sending files containing corrected AIIR records

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

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

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

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

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

The corrected records reported to the ATO must include:

* the *Investment account data record* that has been corrected
* the *Supplementary income account data record* that has been corrected (if any)
* the *Farm management deposit account data record* that has been corrected (if any)
* all of the *Investor data records* associated with the corrected account data record, and
* all of the relevant account and investor details and not just the corrected data element(s).

The data file should contain only the corrected records and must be identified by setting the *Type of report (7.7)* field in the *Supplier data record 1* to **C**.

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

* *Supplier data record 1* – *Type of report* (7.7) field must be set to **C**
* *Supplier data record 2* – *Supplier file reference* (7.17) field must be set to the *Supplier file reference* for the current file
* *Supplier data record 2* – *Supplier file reference of file being replaced or containing records to be corrected (7.18)* field must be set to the supplier file reference of the original or previously supplied file
* *Investment body identity data record* – *Sequence number of IDENTITY record* (7.32) field must be set to the sequence number of the *Investment body identity data record* in the original file
* *Investment account data record* – *Sequence number of DACCOUNT record* (7.54) field must be set to the sequence number of the *Investment account data record* in the original file
* *Supplementary income account data record* (if any) – *Sequence number of DACCSUPP record* (7.104) field must be set to the sequence number of the *Supplementary income account data record* in the original file
* *Farm management deposit account data record* (if any) – *Sequence number of DFMDACCT record* (7.116) field must be set to the sequence number of the *Farm management deposit account data record* in the original file
* *Investor data record* – *Sequence number of DINVESTOR record* (7.135) field must be set to the sequence number of the *Investor data record* in the account in the original file.

attention_pms When supplying corrected records, the corrected account data record and all of the *Investor data records* associated with that account data record must be provided.

attention_pms Corrected AIIR records for one or more AIIR can be included in the one file.

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

**EXAMPLE**

In the example below, File 1 contains the original data. File 2 contains only corrected records for:

* IDENTITY 1, DACCOUNT 2 and its two associated investor records, and
* IDENTITY 3, DACCOUNT 3 and its one associated investor records.

**File 1 (original)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Record | Type of Report | Supplier file reference of the current file | Supplier file reference of file being corrected | Sequence number of IDENTITY record in the current file | Sequence number of DACCOUNT record in the current AIIR | Sequence number of DINVESTOR record in the current account |
| IDENTREGISTER1 | A |  |  |  |  |  |
| IDENTREGISTER2 |  | ABC001 | Blank |  |  |  |
| IDENTREGISTER3 |  |  |  |  |  |  |
| IDENTITY |  |  |  | 00001 |  |  |
| SOFTWARE |  |  |  |  |  |  |
| DACCOUNT |  |  |  |  | 00000001 |  |
| DINVESTOR |  |  |  |  |  | 01 |
| DACCOUNT |  |  |  |  | 00000002 |  |
| DINVESTOR |  |  |  |  |  | 01 |
| DINVESTOR |  |  |  |  |  | 02 |
| IDENTITY |  |  |  | 00002 |  |  |
| SOFTWARE |  |  |  |  |  |  |
| DACCOUNT |  |  |  |  | 00000001 |  |
| DINVESTOR |  |  |  |  |  | 01 |
| IDENTITY |  |  |  | 00003 |  |  |
| SOFTWARE |  |  |  |  |  |  |
| DACCOUNT |  |  |  |  | 00000001 |  |
| DINVESTOR |  |  |  |  |  | 01 |
| FILE-TOTAL |  |  |  |  |  |  |

**File 2 (corrected AIIR records)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Record | Type of Report | Supplier file reference of the current file | Supplier file reference of file being corrected | Sequence number of IDENTITY record in the original file | Sequence number of DACCOUNT record in the original AIIR | Sequence number of DINVESTOR record in the original account |
| IDENTREGISTER1 | C |  |  |  |  |  |
| IDENTREGISTER2 |  | ABC002 | ABC001 |  |  |  |
| IDENTREGISTER3 |  |  |  |  |  |  |
| IDENTITY |  |  |  | 00001 |  |  |
| SOFTWARE |  |  |  |  |  |  |
| DACCOUNT |  |  |  |  | 00000002 |  |
| DINVESTOR |  |  |  |  |  | 01 |
| DINVESTOR |  |  |  |  |  | 02 |
| IDENTITY |  |  |  | 00003 |  |  |
| SOFTWARE |  |  |  |  |  |  |
| DACCOUNT |  |  |  |  | 00000001 |  |
| DINVESTOR |  |  |  |  |  | 01 |
| FILE-TOTAL |  |  |  |  |  |  |

If an investment body has a large number of corrected records to report to the ATO and cannot report them online, then they should contact the ATO at [ato-dmi@ato.gov.au](mailto:ato-dmi@ato.gov.au) or phone

**1800 072 681** (free call) for advice on how to supply this information.

If there is less than 20 investments or withholding events to report, the *Annual investment income report* paper form may be used to report original, replacement, nil or corrected AIIR records.

10 Sending files containing nil AIIR

Lodging nil returns via the Business Portal

NIL return files, that is files that contain one or more NIL returns only, will be accepted by the Portal if the *Type of report field* (7.7) in *Supplier data record 1* is set to **N**. This will indicate that the file correctly contains no *Investment account data records* (DACCOUNT), *Farm Management Deposit account data records* (DFMDACCT) or *Investor data records* (DINVESTOR). The file will be accepted as a NIL return file and processed accordingly.

In addition, the *Report format indicator* field (7.50) in the last character position in each of the *Investment body identity data records* in the file must be set to **N** to indicate that each report in the file is a NIL return.

Alternatively, Nil returns can be lodged using the new paper form, *Instructions and paper form for Annual Investment Income Report (AIIR)* (NAT 74794).

A nil return AIIR may be included in an Original or Replacement AIIR file that contains at least one standard AIIR containing at least one *Investment account data record* and one *Investor data record* or one *Farm management deposit account data record* and one *Investor data record*. In this case, the *Report format indicator* field (7.50) in the last character position in the *Investment body identity data record* in the NIL return must be set to **N** to indicate that this particular report is a NIL return.

11 Algorithms

TFN algorithm

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

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

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

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

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

The above information can be sent in the following ways:

* emailed to [SIPO@ato.gov.au](mailto:silu@ato.gov.au)
* provided online at <http://softwaredevelopers.ato.gov.au/TFNalgorithm>

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

ABN algorithm

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

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

WPN algorithm

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

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

12 Checklist

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

* All data records must be 850 characters in length.

□ All mandatory fields must be completed

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

□ An AIIR must not be split across two or more sub-files unless each contains its own set of *Supplier, Investment body, Software and File total* records.

* The data in the file must not be compressed
* The *Annual investment income report – Supplier lodgment declaration* form has been completed if a supplier is lodging the AIIR on behalf of the investment body.

□ The file name must be:

DIVINTEX or if multiple files are sent, DIVINTEX.Ann

13 Corrected TFN and ABN return files

Return files

Suppliers who indicate that they want to receive corrected TFN and ABN information by entering **P** or **N** in the *Type of return media* field (7.8) in the *Supplier data record 1*,will receive this information in the format specified in section [14 Specification of return data files](#RtrnFiles).

14 Specification of return data files

Physical specifications of the ATO return data file

AIIR files sent via the Business Portal

If an email address has been supplied, an email notification will generate to the supplier advising that a return file is available in the Portal for download.

Return data file content

Each Return data file will contain a *Return data – File identity data record*. The *Return data – File identitydata record* will identify the type of data in the file and contain the name and phone number of the supplier of the AIIR.

The *Return data – File identity data record* will be followed by a *Return data – Investment body identity data record*.

*Return data – Investment body identity data record* will identify the investment body to which the following investor records belong.

The *Return data – Investor data records* will contain investor identity and account information and follow the *Return data - investment body identity data record* to which they belong.

If data for more than one investment body is returned to the data supplier in the one file, separate *Return data – Investment body identity data records* will be provided and the *Return data – Investor records* will follow the *Return data – Investment body identity data record* to which they belong.

A *Return data – File total data record* will be the last record in the return file and will contain a count of all records in the file.

Structure of return data file

The example below shows the structure of the return data file containing corrected records for one investment body.

|  |
| --- |
| Return data – File identity data record |

|  |
| --- |
| Return data – Investment body identity data record |
| Return data – Investor data record 1 |
| Return data – Investor data record 2 |
| Return data – Investor data record 3 |
|  |
| Return data – Investor data record n |

|  |
| --- |
| Return data – File total data record |

If the return data file contains corrected TFN or ABN records for more than one investment body, the above structure (from *Return data - Investment body identity data record 1* to *Return data - Investor data record n*) will be repeated for each investment body whose return data is included in the file, as shown in the next example.

The example below shows the structure of the return data file containing corrected records for more than one investment body.

|  |
| --- |
| Return data – File identity data record |

|  |
| --- |
| Return data – Investment body identity data record 1 |
| Return data – Investor data record 1 |
| Return data – Investor data record 2 |
| Return data – Investor data record 3 |
|  |
| Return data – Investor data record n |

|  |
| --- |
| Return data – Investment body identity data record 2 |
| Return data – Investor data record 1 |
| Return data – Investor data record 2 |
| Return data – Investor data record 3 |
|  |
| Return data – Investor record n |

|  |
| --- |
| Return data – Investment body identity data record 3 |
| Return data – Investor data record 1 |
| Return data – Investor data record 2 |
| Return data – Investor data record 3 |
|  |
| Return data – Investor data record n |

|  |
| --- |
| Return data – Investment body identity data record 4 |
| Return data – Investor data record 1 |
| Return data – Investor data record 2 |
| Return data – Investor data record 3 |
|  |
| Return data – Investor data record n |

|  |
| --- |
| Return data – File total data record |

Record specifications of return data file

Return data – Header record

IBM standard labels will be used.

The following will be included in the header label:

* File name of **INVALID**
* Creation date of return file.

Return data – File identity data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=394) | [14.1](#D14_01) |
| 4-11 | 8 | AN | M | Record identifier (=TFNIDENT) | [14.2](#D14_02) |
| 12-12 | 1 | A | M | Run type (=P or T) | [14.3](#D14_03) |
| 13-13 | 1 | A | M | Data type (=I) | [14.4](#D14_04) |
| 14-14 | 1 | A | M | Type of report (=A) | [14.5](#D14_05) |
| 15-90 | 76 | A | M | ATO business line sending the return data | [14.6](#D14_06) |
| 91-105 | 15 | AN | M | ATO contact telephone number | [14.7](#D14_07) |
| 106-120 | 15 | AN | M | ATO contact facsimile number | [14.8](#D14_08) |
| 121-121 | 1 | A | M | ATO file medium type (= N) | [14.9](#D14_09) |
| 122-129 | 8 | DT | M | ATO file creation date | [14.10](#D14_10) |
| 130-140 | 11 | N | M | ATO file reference number | [14.11](#D14_11) |
| 141-150 | 10 | AN | M | ATO report specification version number (=FINVAV10.0) | [14.12](#D14_12) |
| 151-350 | 200 | AN | M | Supplier name | [14.13](#D14_13) |
| 351-361 | 11 | N | M | Supplier Australian business number (ABN) or withholding payer number (WPN) | [14.14](#D14_14) |
| 362-377 | 16 | AN | M | Supplier file reference | [14.37](#D14_37) |
| 378-394 | 17 | A | S | Filler | [14.15](#D14_15) |

Return data – Investment body identity data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=394) | [14.1](#D14_01) |
| 4-11 | 8 | AN | M | Record identifier (=IDENTITY) | [14.16](#D14_16) |
| 12-211 | 200 | AN | M | Investment body name | [14.17](#D14_17) |
| 212-222 | 11 | N | M | Investment body Australian business number (ABN) or withholding payer number (WPN) | [14.18](#D14_18) |
| 223-230 | 8 | DT | M | Report start date (DDMMCCYY) | [14.19](#D14_19) |
| 231-238 | 8 | DT | M | Report end date (DDMMCCYY) | [14.20](#D14_20) |
| 239-394 | 156 | A | S | Filler | [14.15](#D14_15) |

Return data – Investor data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=394) | [14.1](#D14_01) |
| 4-7 | 4 | AN | M | Record identifier (=DATA) | [14.21](#D14_21) |
| 8-32 | 25 | AN | M | Investment reference number | [14.22](#D14_22) |
| 33-57 | 25 | AN | O | Customer reference number | [14.23](#D14_23) |
| 58-63 | 6 | N | O | BSB number | [14.24](#D14_24) |
| 64-93 | 30 | AN | O | Branch location | [14.25](#D14_25) |
| 94-94 | 1 | A | M | Investor entity type | [14.26](#D14_26) |
| 95-103 | 9 | N | C | Original investor tax file number | [14.27](#D14_27) |
| 104-112 | 9 | N | C | Corrected investor tax file number | [14.28](#D14_28) |
| 113-123 | 11 | N | C | Original investor Australian business number | [14.29](#D14_29) |
| 124-134 | 11 | N | C | Corrected investor Australian business number | [14.30](#D14_30) |
| 135-164 | 30 | AN | C | Individual investor surname | [14.31](#D14_31) |
| 165-179 | 15 | AN | C | Individual investor first given name | [14.32](#D14_32) |
| 180-194 | 15 | AN | O | Individual investor second given name | [14.33](#D14_33) |
| 195-394 | 200 | AN | C | Non-individual investor name | [14.34](#D14_34) |

Return data – File total data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=394) | [14.1](#D14_01) |
| 4-13 | 10 | AN | M | Record identifier (=FILE-TOTAL) | [14.35](#D14_35) |
| 14-21 | 8 | N | M | Number of records | [14.36](#D14_36) |
| 22-394 | 373 | A | S | Filler | [14.15](#D14_15) |

Data field definitions – Return data file.

[14.1](#R14_01) **Record length** – will be set to **394**.

[14.2](#R14_02) **Record identifier** – will be set to **TFNIDENT**.

[14.3](#R14_03) **Run type** – identifies the information contained in the file as test or production data. This field will be set to either **T** for test data or **P** for production data.

[14.4](#R14_04) **Data type** – identifies the type of data in the file. For AIIR corrected TFN or ABN data, this field will be set to **I** for investment.

[14.5](#R14_05) **Type of report** – identifies the type of report data in the file. For AIIR corrected TFN and ABN data, this field will be set to **A** for AIIR.

[14.6](#R14_06) **ATO business line sending the return data** – will be set to **Australian Taxation Office – CIDC**.

[14.7](#R14_07) **ATO contact telephone number** – the telephone number of the ATO business line sending the data.

[14.8](#R14_08) **ATO contact facsimile number** – the facsimile number of the ATO business line sending the data.

[14.9](#R14_09) **ATO file medium type** – identifies the medium type to be used for the return file. This field will be set to **N** – Internet (Portal)

[14.10](#R14_10) **ATO file creation date** – the date the return file was created by the ATO.

[14.11](#R14_11) **ATO file reference number** – a number that uniquely identifies the return file.

[14.12](#R14_12) **ATO report specification version number** – will be set to **FINVAV10.0**.

[14.13](#R14_13) **Supplier name** – the name of the organisation that sent the AIIR file.

[14.14](#R14_14) **Supplier Australian business number (ABN) or withholding payer number (WPN)** – the ABN or WPN of the supplier that sent the AIIR file.

[14.15](#R14_15) **Filler** – for use by the ATO. It must be blank filled and must not contain binary zeros.

[14.16](#R14_16) **Record identifier** – will be set to **IDENTITY**.

[14.17](#R14_17) **Investment body name** – the full name of the investment body that lodged the AIIR.

[14.18](#R14_18) **Investment body Australian business number (ABN) or withholding payer number (WPN)** – the ABN or WPN of the investment body that lodged the AIIR.

[14.19](#R14_19) **Report start date** – the start date of the reporting period.

For example, if the AIIR was for the 2015-16 financial year, this field will be set to 01072015.

[14.20](#R14_20) **Report end date** – the end date of the reporting period.

For example, if the AIIR was for the 2015-16 financial year, this field will be set to 30062016.

[14.21](#R14_21) **Record identifier** – will be set to **DATA**.

[14.22](#R14_22) **Investment reference number** – the investment reference number provided by the investment body in the AIIR. If an investment reference number was not provided this field will be blank filled.

[14.23](#R14_23) **Customer reference number** – the customer reference number provided by the investment body in the AIIR. If a customer reference number was not provided, this field will be blank filled.

[14.24](#R14_24) **BSB number** – the BSB number provided by the investment body in the AIIR. If a BSB number was not provided, this field will be zero filled.

[14.25](#R14_25) **Branch location** – the branch location provided by the investment body in the AIIR. If a branch location was not provided, this field will be blank filled.

[14.26](#R14_26) **Investor entity type** – the investor entity type provided by the investment body in the AIIR. If an investor entity type was not provided, this field will be blank filled.

**I** – Individual

**D** – Deceased individual

**C** – Corporation

**P** – Partnership

**T** – Trust

**S** – Superannuation fund

**G** – Government organisation

**O** – Other non-individual

[14.27](#R14_27) **Original investor tax file number** – the investor TFN provided by the investment body in the AIIR.

[14.28](#R14_28) **Corrected investor tax file number** – the corrected investor TFN or all zeros.

[14.29](#R14_29) **Original investor Australian business number** – the investor ABN provided by the investment body in the AIIR.

[14.30](#R14_30) **Corrected investor Australian business number** – the corrected investor ABN or all zeros.

attention_pms If the *Corrected investor tax file number* field and *Corrected Australian business number* field are both zero filled, neither a TFN nor an ABN could be found for the investor and the investor is deemed not to have quoted.

If the investor is deemed not to have quoted, the investment body is required to withhold from future payments of investment income subject to withholding arrangements, tax at the highest marginal rate plus the Medicare levy, until the investor either quotes a TFN or an ABN in connection with the investment, or claims an exemption from quoting.

Investors deemed not to have quoted are contacted by the ATO and advised to quote their correct TFN or ABN to the investment body to avoid the imposition of withholding tax.

[14.31](#R14_31) **Individual investor surname** – the individual investor surname provided by the investment body in the AIIR. If an individual investor surname was not provided, this field will be blank filled.

[14.32](#R14_32) **Individual investor first given name** – the individual investor first given name provided by the investment body in the AIIR. If a first given name was not provided, this field will be blank filled.

[14.33](#R14_33) **Individual investor second given name** – the individual investor second given name provided by the investment body in the AIIR. If a second given name was not provided, this field will be blank filled.

[14.34](#R14_34) **Non-individual investor name** – the non-individual investor name provided by the investment body in the AIIR. If a non-individual name was not provided, this field will be blank filled.

[14.35](#R14_35) **Record identifier** – will be set to **FILE-TOTAL**.

[14.36](#R14_36) **Number of records** – will be set to the sum total of all records in the return data file, including the following records:

* *Return data – File identity data record*
* *Return data – Investment body identity data record(s)*
* *Return data – Investor data record(s)*
* *Return data – File total data record*.

[14.37](#R14_37) **Supplier file reference** – the supplier file reference in the AIIR file.

15 More information

Electronic specifications

If anything in this specification requires clarification, direct these enquiries to:

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

For information on electronic reporting, direct these enquiries to

[ATO-eReporting@ato.gov.au](mailto:ATO-eReporting@ato.gov.au)

Software developers homepage

Software developers, both in-house and commercial, who are developing or updating electronic reporting software, should use this specification for developing their application.

The Software developers homepage website at <http://softwaredevelopers.ato.gov.au> has been designed to facilitate a partnership between the software development industry and the ATO and provides the following:

* a self-testing model allowing software developers to check their product, package, program or system against ATO test scenarios or relevant format testing,
* access to information relevant to all software developers to assist in the development of tax-related software, and
* a software product register which tax agents and businesses can access to find products that will assist in meeting tax-related obligations.

Lodging the Declaration of Compliance automatically lists the product(s) on the Software developers homepage Product register. Software developers that have listed their product on the Product register may direct users to the website at <http://softwaredevelopers.ato.gov.au> for confirmation that the product has met ATO requirements. Developers who do not need to register in order to list products may still receive emails detailing significant issues by using the subscription service available from the site. Registering or subscribing for updates is recommended for both in-house and commercial software developers.

For more information on the Software developers homepage website, contact SIPO:

* phone **1300 139 052**
* email [SIPO@ato.gov.au](mailto:SIPO@ato.gov.au)

16 Forms

Paper forms relating to AIIR can be downloaded from the ATO website at [www.ato.gov.au](http://www.ato.gov.au)