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| Specification | Software Developers | OCTober 2016 | UNCLASSIFIED |
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| Electronic reporting specification  Annual investment income report (AIIR) version 11.0.0 | |
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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 10.0.2 and version 11.0.0**

**General key changes**

* The following sections have been updated:
  + Acronyms table
  + Definitions table
* 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.
* Updated definition of a conditional field
* Updated Section 1 Introduction
* Updated Section 2 Legal requirements
* Updated Section 3 Reporting procedures
* Updated Section 4 Sending files containing Nil AIIR
* Moved Section 10 Sending files containing Nil AIIR to Section 4 so that Reference number changes in the data sets is reduced to a minimum
* Updated Section 5 Data file format
* Updated flow chart of Logical Structure of a Standard Annual Investment Income Report (AIIR) file (added two new data records) and the nil return AIIR file -
* Updated Section 6 Record specifications
  + The requirement to name the file ‘DIVINTEX’ is no longer required.
* Updated Sections 7-11
* Updated Section 12 Checklist.
* Removal of warning box in Lodging Electronically and Test Facility sections
* Removal of Reporting via Electronic Storage Media section & warning boxes
* Alert box concerning corrected TFN & ABN files added to Section 11 Specification of return data files
* Section 13 Corrected TFN and ABN Return Files removed
* Section 16 Forms removed

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

Reference numbers have changed in all data sets due to:

* Replacing of data fields to filler fields
* And the insertion of new data fields.

All filler field formats have been changed to AN.

**Two new data records have been added to allow the reporting of sales of shares and units. They are:**

* **Security level data record with added data fields and definitions**
  + *Record identifier* (7.52)
  + *Sequence number of SLDR record* (7.53)
  + *Security level action code* (7.54)
  + *Date* (7.55)
  + *Identifier type* (7.56)
  + *Identifier* (7.57)
  + *Identifier cost base percentage* (7.58)
* **Sale of securities data record** **with added data fields and definitions**
  + *Record identifier* (7.152)
  + *Sequence number of the DSALESEC record* (7.153)
  + *Identifier type* (7.56)
  + *Identifier* (7.57)
  + *Reporting transactions or CGT calculations* (7.154)
  + *Transaction reason code* (7.155)
  + *Transaction sub-type code* (7.156)
  + *Balance before transaction* (7.157)
  + *Transaction date* (7.158)
  + *Transaction reference* (7.159)
  + *Transaction impact code* (7.160)
  + *Quantity* (7.161)
  + *Price per security* (7.162)
  + *Total payment to investor* (7.163)
  + *Currency used to calculate* (7.164)
  + *Currency exchange rate used to calculate* (7.165)
  + *Related Identifier* (7.166)
  + *Transaction fees* (7.167)
  + *Balance after transaction* (7.168)
  + *Date of disposal* (7.169)
  + *Date of CGT acquisition* (7.170)
  + *Number of securities disposed of* (7.171)
  + *Number of disposed securities acquired in the last 12 months* (7.172)
  + *Proceeds from securities disposed* (7.173)
  + *Original cost of securities disposed of* (7.174)
  + *Tax deferred distributions* (7.175)
  + *Tax cost base* (7.176)
  + *Parcel selection Methodology* (7.177)
  + *Gross capital gain or loss* (7.178)
  + *Loss or gain* (7.179)
  + *Discounted capital gain* (7.180)
* **Supplier data record 1**
  + The *ATO report specification version number* field and associated data definition 7.8 has been updated to **FINVAV11.0**
  + The following field and associated data definition has been changed to a filler field as it is no longer required:
    - *Data type*
    - *Type of return media*
    - *File format validation method*
* **Supplier data record 3**
* Field type changed from conditional to mandatory for *Supplier email address* (7.27)
* **Investment Body Identity Data Record**
* Added the following fields and associated data definitions:
  + *Investment body entity type code* (7.48)
  + *Investment body entity sub-type code* (7.49)
* Moved *Report format indicator* (7.47) from end of data set to before *Investment body entity type code* field
* Updated conditions for the following fields
  + *Investment body contact email address* (7.43) updated to mandatory
  + *Future reporting obligation* (7.46) updated to mandatory
* **Investment Account Data Record**
  + - Added *Exploration Credits* (7.104) and associated data definition,
    - Added *Listed investment company capital gain deduction (7.105)* and associated data definition,
    - Renamed *Other deductions relating to distributions* (7.83) to *Deductions relating to non-primary production distributions* and updated associated data definition
    - Renamed *Tax exempted amount* (7.92) to *Net exempt income* and updated associated data definition
    - Renamed *Non-resident beneficiary ss98(3) assessable amount* (7.98) to *Non-resident beneficiary ss98(3) or non-resident member ss276-105(2)(a) or (b) assessable amounts* and updated associated data definition
    - Renamed *Non-resident beneficiary ss98(4) assessable amount* (7.99) to *Non-resident beneficiary ss98(4) or non-resident member ss276-105(2)(c) assessable amounts* and updated associated data definition
    - Renamed *CGT concession amount* (7.84) to *CGT concession amount or AMIT CGT gross up amount*
    - Updated condition for the *BSB number* (7.63) from optional to conditional
    - The following fields and associated data definitions have been changed:
      * *Non resident withholding amount refunded* has been replaced with a filler field
      * *Capital gains discounted method* field has been replaced by the *Capital gains discount method – Taxable Australian property* (7.120) and the *Capital gains discount method –* (7.121) fields
      * *Capital gains indexation method* field has been replaced by the *Captial gains other - Taxable Australian property (7.122) and Captial gains other - Non-Taxable Australian property (7.123) fields*
      * *Capital gains other method* field has been replaced by the *Captial gains other - Taxable Australian property (7.122) and Captial gains other - Non-Taxable Australian property (7.123) fields*
      * *An alert box has been added to the Other net foreign source income and Australian franking credits from a New Zealand franking company* fields
* **Supplementary Income Account Data Record**
  + - *Deductions relating to distribution of non-primary production income* and associated data definition have been changed to filler field as it is no longer required
    - Added the following fields and associated data definitions:
      * *Gross cash distribution* (7.118)
      * *Interest exempt from withholding* (7.119)
      * *Capital gains discount method – taxable Australian property* (7.120)
      * *Capital gains discount method – non-taxable Australian property* (7.121)
      * *Capital gains other – taxable Australian property* (7.122)
      * *Capital gains other – non-taxable Australian property* (7.123)
      * *Non-assessable non-exempt amount* (7.124)
      * *AMIT cost base net amount – excess* (7.125)
      * *AMIT cost base net amount – shortfall* (7.126)
      * *Other income* (7.127)
      * *Name of AMIT class* (7.128)
      * *Share of Foreign Resident Capital Gains Withholding payments* (7.129)
      * *Share of Early Stage Investor tax offset* (7.130)
      * *Share of ESVCLP tax offset* (7.131)
      * *Royalties (7.132)*
* **Farm Management Deposit Account Data Record**
  + - A keying error has been identified in the *Date of payment* (7.68) field. The field format has been updated from N – numeric to DT – Date.
    - Added the following fields and associated data definitions:
      * Interest offset account (7.151)
    - Updated condition for the *BSB number* (7.63) from optional to conditional
* **Investor Data Record**
  + - Changed *Sex* (7.192) to *Gender* and updated associated data field definition
* **Data field definitions and validation rules**
  + 7.3, 7.30, 7.68, 7.73, 7.80, 7.88 - 7.89 and 7.91- removed alert boxes
  + 7.27 - updated definition to include rules surrounding email address format
  + 7.68, 7.70, 7.72 - 7.74, 7.76 - 7.82 - 7.84, 7.87 - 7.90 and 7.92 - added Attribution Managed Investment Trust (AMIT) requirements
  + 7.68, 7.73-7.74, 7.76 - 7.83, 7.84 - 7.92, 7.96 - 7.99, 7.102 & 7.103 - added AMT as an acceptable value
  + 7.70 - updated FMD, FSI and UTD definition and added AMT as an acceptable value
  + 7.34, 7.63, 7.69, 7.70, 7.72 - 7.74, 7.76 - 7.78, 7.79, 7.80, 7.91, 7.95 and 7.109 -7.117 - added warning and/or alert boxes
* **Examples of Standard AIIR data files**
  + Updated examples with new field names and *record identifiers* and added data sets to include an AMT payment type example
  + Second example to show Sale of securities example
* **Reporting Amendments**
  + Minor wording change to clarify when to send corrected records.
* **Return data - File identity data record**
  + - The *ATO report specification version number* field and associated data definition 12.12 has been updated to **FINVAV11.0**
    - The *Data type field* and the *ATO file medium type* fields have been replaced by filler fields.

**ACRONYMS**

| **Acronym** | **Expanded** |
| --- | --- |
| ABN | Australian business number |
| ABR | Australian Business Register |
| AIIR | Annual investment income report |
| APIR | Asia Pacific Investment Register |
| ASIC | Australian Securities and Investments Commision |
| ASX | Australian Securities Exchange |
| ATO | Australian Taxation Office |
| AMIT | Attribution managed investment trust |
| CGT | Capital gains tax |
| FCS | Financial claims scheme |
| FMD | Farm management deposit |
| FSI | Foreign source income |
| MIT | Managed investment trust |
| 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** |
| --- | --- |
| APIR code | An APIR code is a unique identifier issued by APIR (Asia Pacific Investment Register) to participants and products within the financial services industry. |
| Attribution Managed Investment Trust | A unit trust that satisfies the eligibility requirements to be an attribution managed investment trust (AMIT) under the new tax system for Managed Investment Trusts. |
| 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]. |
| 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. |
| Supplier | The organisation sending the data to the Australian Taxation Office (ATO). |

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1 Introduction

Who should use this specification

This specification contains the data requirements for the 2016-17 and 2017-18 financial year onwards.

Investment bodies that do not meet the criteria below may continue to report using AIIR version 10.0.2 for the 2016-17 financial year onwards.

**2016-17 financial year**

Investment bodies are required to report using version 11.0.0 if they are an Attribution Managed Investment Trust (AMIT) or:

* Reporting exploration credits,
* Reporting distributions containing exploration credits, credit for amounts withheld from foreign resident capital gains withholding payments, early stage investor tax offsets or early stage venture capital limited partnership tax offsets, or
* Farm management deposit providers who offer a loan offset account facility to their FMD owners from 1 July 2016.

**2017-18 financial year onwards**

Investment bodies are required to report using version 11.0.0 if they are an AMIT or:

* Reporting exploration credits,
* Reporting distributions containing exploration credits, credit for amounts withheld from foreign resident capital gains withholding payments, early stage investor tax offsets or early stage venture capital limited partnership tax offsets, or
* Farm management deposit providers who offer a loan offset account facility to their FMD owners from 1 July 2016, or
* Reporting on transactions about shares and units in unit trusts.

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) Portals.

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>

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| --- |
| danger_pms The reporting of transactions about shares in units in unit trusts does not commence until the 2017-18 financial year onwards. |

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

Lodging electronically

Investment bodies and other organisations must lodge AIIR 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, and
* ensure that all of the necessary fields to lodge the report have been completed, via its in-built checks.

PC (spreadsheet format)

Investment bodies and other organisations unable to meet the electronic reporting requirements in this specification 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> The template provides built in edit checks on the entered data.

|  |
| --- |
| danger_pms Investment bodies reporting FMDs cannot use the PC spreadsheet format. |



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 Schedule 1 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 unless they have less than 10 investors and are not a managed investment trust (MIT).

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 the TAA 1953.

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

This specification sets out the manner and form in which AIIR data is to be supplied. Investment bodies must lodge an AIIR with the ATO within four months of the end of the financial year 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.

Attribution managed investment trusts

The *Tax Laws Amendment (New Tax System for Managed Investment Trusts) Act 2016* was enacted on 5 May 2016 and introduces a new tax system for managed investment trusts (MITs). The new rules will apply from 1 July 2016, however, a trustee of a MIT can choose to apply the rules from 1 July 2015. The new rules are intended to reduce complexity, increase certainty and minimise compliance costs for MITs and their investors. The AIIR contains the reporting requirements for Attribution MITs’ beneficiaries and members.

Reporting on transactions about shares and units in unit trusts for the 2017-18 year

Division 396 of Schedule 1 of the TAA 1953, details a new reporting regime requiring third parties to report on transactions about shares or units in unit trusts.

The new law will improve the pre-filling of tax returns, making tax time simpler for taxpayers by increasing the information reported to the Commissioner of Taxation by a range of third parties. Third party reporters include ASIC, market participants (i.e brokers), share registries, listed companies and trustees (i.e. custodians and unit fund managers). ASIC will begin reporting from 1 July 2016 with the other reporters capturing data from 1 July 2017 to be reported after 30 June 2018.

This formal reporting regime for transactions that include the disposal of shares and units will improve the pre-filling of tax returns and improve the client experience. Capital gains tax schedules can be more accurately pre-filled – simplifying tax time for taxpayers by improving our digital services.

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](http://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) 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 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.

## Registration with the Tax Practitioners Board

Under the *Tax Agent Services Act 2009* (TASA), entities that provide a ‘tax agent service’ for a fee or reward are required to be registered with the Tax Practitioners Board (TPB). The TPB has released an information sheet to assist software providers who provide tax related software systems to understand the operation and impact of the tax agent services regime. In particular, the information sheet:

* provides guidance on which situations may or may not require registration with the TPB as a tax or BAS agent; and
* outlines procedures and processes that software providers need to have in place (where relevant) to ensure that they are not regarded as providing a tax agent service.

Therefore it is important for all software providers to be aware of the requirements of the TASA and, if appropriate, comply with the obligations that exist within it.

For more information go to the [Tax practitioner board website](http://www.tpb.gov.au/TPB/Publications_and_legislation/Board_policies_and_explanatory_information/TPB/Publications_and_legislation/I/0251_TPB_I__9_2011_Software_developers.aspx).

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/home)

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

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](http://www.auskey.abr.gov.au)

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 <https://www.ato.gov.au/Business/Business-Portal/>

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 Sending files containing nil AIIR

Lodging nil returns via the 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 in *Supplier data record 1* is set to **N**. This will indicate that the file contains no *Security Level data records* (SLDR), *Investment account data records* (DACCOUNT), *Farm Management Deposit account data records* (DFMDACCT), *Sale of Securities data records* (DSALESEC) 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 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.

A nil return AIIR may be included in an Original or Replacement AIIR file that contains at least one standard AIIR. In this case, the *Report format indicator* field 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.

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| attention_pms It is recommended, to avoid unnecessary contact, if there is also no further obligation to lodge, the *Future reporting obligation* field is set to **Y.** |

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| attention_pms *Security Level Data Records* and *Sale of Securities Data records* are first included in the 2017-18 financial year. |

5 Data file format

Content of a standard AIIR file

Each file (dataset) must contain the three *Supplier data records* (pages 22-23) 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 24) 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 24) provides information about the software application used to produce the report.

The *Security level data record(s)* (page 25) provides information about corporate actions. This data record is only required when the security level details have changed since last notified to the ATO.

The *Investment account data record(s)* (pages 26-27) provides information about the investment account(s) being reported other than FMDs.

The *Supplementary income account data record(s)* (page 28-29) provides information about unit trust distributions and attribution MITs income not included in any other data record.

The *Farm management deposit account data record(s)* (pages 29-30) provides information about FMDs being reported.

The *Sale of Securities data record(s)* (page 31) provides information about the actual transactions that have taken place in relation to the account. This record must be repeated for each transaction being reported.

The *Investor data record(s)* (pages 32-33) provide information about the investor(s) belonging to the accounts.

The *File total data record* (page 33) 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* or *Sale of securities data record* in the last investment body report in the file. It contains the total number of records in the data file.

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| 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 *Security level data record* (if any)
* 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 *Sale of securities data record* (if any)
* then the *Investor data record(s)* belonging to that account or
* the *Farm management deposit account data record* (if any) for the first account being reported
* then the *Investor data record* belonging to that account or
* the *Sale of securities data record* (if any)
* 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* (if any) or the *Supplementary income account data record* (if any) or the *Sale of securities data record* (if any).

Other *Investment account data records, Supplementary income account data records, Sale of securities 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, Supplementary income account data record or Sale of securities 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*, *Security level data record(s)*, *Investment account data record(s)*, *Supplementary income account data record(s)* or *Sale of securities 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 22-23) 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 24) 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 *Report format indicator* field must be set to **N** to indicate that the report is in nil return format.

The *Software data record* (page 24) provides information about the software application used to produce the report.

The *File total data record* (page 33) 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:

* *Security level data record*
* *Investment account data record*
* *Supplementary income account data record*
* *Farm management deposit account data record*
* *Sale of securities data record*
* *Investor data record*.

|  |
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| 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.*

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.























































Logical structure of a standard AIIR file



|  |
| --- |
| danger_pms If *Type of payment* field is **AMT** or **UTD** a *Supplementary income account data record* must be reported for each *Investment account data record*. |

|  |
| --- |
| danger_pms The reporting of the *Security level data record* and the *Sale of securities data record* does not commence until the 2017-18 financial year onwards. |

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 it be given a meaningful name, must only contain characters from the range A-Z, 0-9, space, apostrophe, hyphen and full stop.

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**

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

**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.

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

 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) – both upper and lower case are acceptable in all non-specific fields – one byte per character. Alphabetic fields must be left justified and 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 are acceptable in non-specific fields only, for example, name and address fields – one byte per character. Alphanumeric fields must be left justified and 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 above to indicate blanks.

In addition, unless stated elsewhere in this specification, all other standard keyboard characters are accepted in alphanumeric fields.

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

For example:

25 March 2016 would be reported as 25032016

9 November 2015 would be reported as 09112015.

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) unless otherwise specified in the definition.

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.

Explanation and example of conditional fields:

* *Term of investment* field is a conditional field
* *Transferor trust income* field is a conditional field

When the condition in either of the fields is met as per the definition, the field then becomes mandatory. For example:

If *Term of investment* field is greater than zero then the T*ype of payment* field must be set to **DIS**.

**S** For use by the ATO. It must be blank filled.

*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](#Data_definitions) (page 34).

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 | AN | S | Filler | [7.6](#d7_006) |
| 39-39 | 1 | A | M | Type of report (= A, C, R or N) | [7.7](#d7_007) |
| 40-40 | 1 | AN | S | Filler | [7.6](#d7_006) |
| 41-50 | 10 | AN | M | ATO reporting specification version number (=FINVAV11.0) | [7.8](#d7_008) |
| 51-850 | 800 | AN | S | Filler | [7.6](#d7_006) |

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) | [7.9](#d7_009) |
| 18-217 | 200 | AN | M | Supplier name | [7.10](#d7_010) |
| 218-255 | 38 | AN | M | Supplier contact name | [7.11](#d7_011) |
| 256-270 | 15 | AN | M | Supplier contact telephone number | [7.12](#d7_012) |
| 271-285 | 15 | AN | O | Supplier facsimile number | [7.13](#d7_013) |
| 286-310 | 25 | AN | M | Supplier file reference | [7.14](#d7_014) |
| 311-335 | 25 | AN | C | Supplier file reference of file being replaced or containing records to be corrected | [7.15](#d7_015) |
| 336-850 | 515 | AN | S | Filler | [7.6](#d7_006) |

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) | [7.16](#d7_016) |
| 18-55 | 38 | AN | M | Supplier street address line 1 | [7.17](#d7_017) |
| 56-93 | 38 | AN | O | Supplier street address line 2 | [7.17](#d7_017) |
| 94-120 | 27 | AN | M | Supplier suburb, town or locality | [7.18](#d7_018) |
| 121-123 | 3 | A | M | Supplier state or territory | [7.19](#d7_019) |
| 124-127 | 4 | N | M | Supplier postcode | [7.20](#d7_020) |
| 128-147 | 20 | AN | C | Supplier country | [7.21](#d7_021) |
| 148-185 | 38 | AN | O | Supplier postal address line 1 | [7.22](#d7_022) |
| 186-223 | 38 | AN | C | Supplier postal address line 2 | [7.22](#d7_022) |
| 224-250 | 27 | AN | C | Supplier suburb, town or locality | [7.23](#d7_023) |
| 251-253 | 3 | A | C | Supplier state or territory | [7.24](#d7_024) |
| 254-257 | 4 | N | C | Supplier postcode | [7.25](#d7_025) |
| 258-277 | 20 | AN | C | Supplier country | [7.26](#d7_026) |
| 278-353 | 76 | AN | M | Supplier email address | [7.27](#d7_027) |
| 354-850 | 497 | AN | S | Filler | [7.6](#d7_006) |

## 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) | [7.28](#d7_028) |
| 12-16 | 5 | N | M | Sequence number of IDENTITY record | [7.29](#d7_029) |
| 17-20 | 4 | N | M | Financial year (CCYY) | [7.30](#d7_030) |
| 21-31 | 11 | N | M | Investment body Australian business number (ABN) or withholding payer number (WPN) | [7.31](#d7_031) |
| 32-34 | 3 | N | M | Investment body branch number | [7.32](#d7_032) |
| 35-234 | 200 | AN | M | Investment body registered name | [7.33](#d7_033) |
| 235-310 | 76 | AN | O | Investment body trading name | [7.34](#d7_034) |
| 311-348 | 38 | AN | M | Investment body address line 1 | [7.35](#d7_035) |
| 349-386 | 38 | AN | O | Investment body address line 2 | [7.35](#d7_035) |
| 387-413 | 27 | AN | M | Suburb, town or locality | [7.36](#d7_036) |
| 414-416 | 3 | A | M | State or territory | [7.37](#d7_037) |
| 417-420 | 4 | N | M | Postcode | [7.38](#d7_038) |
| 421-440 | 20 | AN | C | Country | [7.39](#d7_039) |
| 441-478 | 38 | AN | O | Investment body contact name | [7.40](#d7_040) |
| 479-493 | 15 | AN | O | Investment body contact telephone number | [7.41](#d7_041) |
| 494-508 | 15 | AN | O | Investment body contact facsimile number | [7.42](#d7_042) |
| 509-584 | 76 | AN | M | Investment body contact email address | [7.43](#d7_043) |
| 585-585 | 1 | A | M | Reporting period indicator (=S or N) | [7.44](#d7_044) |
| 586-593 | 8 | DT | C | SAP year end date (DDMMCCYY) | [7.45](#d7_045) |
| 594-594 | 1 | A | M | Future reporting obligation (=Y, U or N) | [7.46](#d7_046) |
| 595-595 | 1 | A | M | Report format indicator (=N or S) | [7.47](#d7_047) |
| 596-596 | 1 | A | M | Investment body entity type code | [7.48](#d7_048) |
| 597-599 | 3 | A | C | Investment body entity sub-type code | [7.49](#d7_049) |
| 600-850 | 251 | AN | S | Filler | [7.6](#d7_006) |

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) | [7.50](#d7_050) |
| 12-91 | 80 | AN | M | Software product type | [7.51](#d7_051) |
| 92-850 | 759 | AN | S | Filler | [7.6](#d7_006) |

Security level data record

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| --- |
| danger_pms The Security Level data record and the Sale of Securities data record are not to be reported until the 2017-18 financial year onwards. |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=850) | [7.1](#d7_001) |
| 4-7 | 4 | A | M | Record identifier (=SLDR) | [7.52](#d7_052) |
| 8-12 | 5 | N | M | Sequence number of SLDR record | [7.53](#d7_053) |
| 13-15 | 3 | A | M | Security level action code | [7.54](#d7_054) |
| 16-23 | 8 | D | M | Date (DDMMCCYY) | [7.55](#d7_055) |
| 24-24 | 1 | N | M | Identifier type (1) | [7.56](#d7_056) |
| 25-35 | 11 | AN | M | Identifier (1) | [7.57](#d7_057) |
| 36-40 | 5 | N | C | Identifier (1) cost base percentage | [7.58](#d7_058) |
| 41-41 | 1 | N | O | Identifier type (2) | [7.56](#d7_056) |
| 42-52 | 11 | AN | C | Identifier (2) | [7.57](#d7_057) |
| 53-57 | 5 | N | C | Identifier (2) cost base percentage | [7.58](#d7_058) |
| 58-58 | 1 | N | O | Identifier type (3) | [7.56](#d7_056) |
| 59-69 | 11 | AN | C | Identifier (3) | [7.57](#d7_057) |
| 70-74 | 5 | N | C | Identifier (3) cost base percentage | [7.58](#d7_058) |
| 75-850 | 776 | AN | S | Filler | [7.6](#d7_006) |

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) | [7.59](#d7_059) |
| 12-19 | 8 | N | M | Sequence number of DACCOUNT record | [7.60](#d7_060) |
| 20-44 | 25 | AN | M | Investment reference number | [7.61](#d7_061) |
| 45-69 | 25 | AN | O | Account reference number | [7.62](#d7_062) |
| 70-75 | 6 | N | C | BSB number | [7.63](#d7_063) |
| 76-105 | 30 | AN | O | Branch location | [7.64](#d7_064) |
| 106-305 | 200 | AN | M | Account name | [7.65](#d7_065) |
| 306-307 | 2 | N | M | Number of investors in the account | [7.66](#d7_066) |
| 308-309 | 2 | N | M | Number of investor records provided | [7.67](#d7_067) |
| 310-317 | 8 | DT | M | Date of payment (DDMMCCYY) | [7.68](#d7_068) |
| 318-318 | 1 | AN | M | Type of investment | [7.69](#d7_069) |
| 319-321 | 3 | A | M | Type of payment | [7.70](#d7_070) |
| 322-323 | 2 | N | C | Term of investment | [7.71](#d7_071) |
| 324-335 | 12 | N | C | TFN withholding tax deducted | [7.72](#d7_072) |
| 336-347 | 12 | N | C | TFN withholding tax refunded | [7.73](#d7_073) |
| 348-359 | 12 | N | C | Non-resident withholding amount deducted | [7.74](#d7_074) |
| 360-371 | 12 | AN | S | Filler | [7.6](#d7_006) |
| 372-383 | 12 | N | C | Cash or non-cash value of an investment related betting chance prize | [7.75](#d7_075) |
| 384-395 | 12 | N | C | Interest | [7.76](#d7_076) |
| 396-407 | 12 | N | C | Unfranked dividends not declared to be conduit foreign income | [7.77](#d7_077) |
| 408-419 | 12 | N | C | Unfranked dividends declared to be conduit foreign income | [7.78](#d7_078) |
| 420-431 | 12 | N | C | Franked dividends | [7.79](#d7_079) |
| 432-443 | 12 | N | C | Franking credit | [7.80](#d7_080) |
| 444-455 | 12 | N | C | Other taxable Australian income | [7.81](#d7_081) |
| 456-467 | 12 | N | C | Non-primary production income | [7.82](#d7_082) |
| 468-479 | 12 | N | C | Deductions relating to non-primary production distributions | [7.83](#d7_083) |
| 480-515 | 36 | AN | S | Filler | [7.6](#d7_006) |
| 516-527 | 12 | N | C | CGT concession amount or AMIT CGT gross up amount | [7.84](#d7_084) |
| 528-539 | 12 | N | C | Net capital gain | [7.85](#d7_085) |
| 540-551 | 12 | N | C | Total current year capital gains | [7.86](#d7_086) |
| 552-563 | 12 | N | C | Taxable foreign capital gains | [7.87](#d7_087) |
| 564-575 | 12 | N | C | Assessable foreign source income | [7.88](#d7_088) |
| 576-587 | 12 | N | C | Other net foreign source income | [7.89](#d7_089) |
| 588-599 | 12 | N | C | Foreign income tax offset | [7.90](#d7_090) |
| 600-611 | 12 | N | C | Australian franking credits from a New Zealand franking company | [7.91](#d7_091) |
| 612-623 | 12 | N | C | Net exempt income | [7.92](#d7_092) |
| 624-635 | 12 | N | C | Tax-free amounts | [7.93](#d7_093) |
| 636-647 | 12 | N | C | Tax-deferred amounts | [7.94](#d7_094) |
| 648-659 | 12 | N | C | Other allowable trust deductions | [7.95](#d7_095) |
| 660-671 | 12 | N | C | Share of credit for amounts withheld from foreign resident withholding | [7.96](#d7_096) |
| 672-683 | 12 | N | C | Share of credit for tax paid by trustee | [7.97](#d7_097) |
| 684-695 | 12 | N | C | Non-resident beneficiary ss98(3) or non-resident member ss276-105(2)(a) or (b) assessable amounts | [7.98](#d7_098) |
| 696-707 | 12 | N | C | Non-resident beneficiary ss98(4) or non-resident member ss276-105(2)(c) assessable amounts | [7.99](#d7_099) |
| 708-783 | 76 | AN | C | Interposed entity name | [7.100](#d7_100) |
| 784-794 | 11 | N | C | Interposed entity TFN or ABN | [7.101](#d7_101) |
| 795-806 | 12 | N | C | Managed investment trust fund payments | [7.102](#d7_102) |
| 807-818 | 12 | N | C | Amounts withheld from managed investment trust fund payments | [7.103](#d7_103) |
| 819-830 | 12 | N | C | Exploration credits | [7.104](#d7_104) |
| 831-842 | 12 | N | C | Listed investment company capital gain deduction | [7.105](#d7_105) |
| 843-850 | 8 | AN | S | Filler | [7.6](#d7_006) |

Supplementary income account data record

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| danger_pms A separate Investment account and Supplementary income account data record must be reported for each AMIT class. |

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| danger_pms If the *Type of payment* field is **AMT** and **UTD** a *Supplementary income account data record* must be reported for each *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 (=DACCSUPP) | [7.106](#d7_106) |
| 12-14 | 3 | A | M | Supplementary income payment type (=AMT or UTD) | [7.107](#d7_107) |
| 15-16 | 2 | N | M | Sequence number of DACCSUPP record | [7.108](#d7_108) |
| 17-28 | 12 | N | C | Share of National rental affordability scheme tax offset | [7.109](#d7_109) |
| 29-40 | 12 | N | C | Primary production income | [7.110](#d7_110) |
| 41-52 | 12 | N | C | Share of credit for tax withheld where ABN not quoted | [7.111](#d7_111) |
| 53-64 | 12 | N | C | Deductions relating to distribution of primary production income | [7.112](#d7_112) |
| 65-76 | 12 | AN | S | Filler | [7.6](#d7_006) |
| 77-88 | 12 | N | C | Transferor trust income | [7.113](#d7_113) |
| 89-100 | 12 | N | C | CFC income | [7.114](#d7_114) |
| 101-112 | 12 | N | C | Net foreign rent | [7.115](#d7_115) |
| 113-124 | 12 | N | C | Unfranked distributions from trusts | [7.116](#d7_116) |
| 125-136 | 12 | N | C | Franked distributions from trusts | [7.117](#d7_117) |
| 137-148 | 12 | N | C | Gross cash distribution | [7.118](#d7_118) |
| 149-160 | 12 | N | C | Interest exempt from withholding | [7.119](#d7_119) |
| 161-172 | 12 | N | C | Capital Gains discount method – Taxable Australian property | [7.120](#d7_120) |
| 173-184 | 12 | N | C | Capital Gains discount method –  Non-Taxable Australian property | [7.121](#d7_121) |
| 185-196 | 12 | N | C | Capital gains other – Taxable Australian property | [7.122](#d7_122) |
| 197-208 | 12 | N | C | Capital gains other – Non-Taxable Australian property | [7.123](#d7_123) |
| 209-220 | 12 | N | C | Non-assessable non-exempt amount | [7.124](#d7_124) |
| 221-232 | 12 | N | C | AMIT cost base net amount – excess | [7.125](#d7_125) |
| 233-244 | 12 | N | C | AMIT cost base net amount – shortfall | [7.126](#d7_126) |
| 245-256 | 12 | N | C | Other income | [7.127](#d7_127) |
| 257-456 | 200 | AN | C | Name of AMIT class | [7.128](#d7_128) |
| 457-468 | 12 | N | C | Share of Foreign Resident Capital Gains Withholding credits | [7.129](#d7_129) |
| 469-480 | 12 | N | C | Share of Early Stage Investor tax offset | [7.130](#d7_130) |
| 481-492 | 12 | N | C | Share of ESVCLP tax offset | [7.131](#d7_131) |
| 493-504 | 12 | N | C | Royalties | [7.132](#d7_132) |
| 505-850 | 346 | AN | S | Filler | [7.6](#d7_006) |



Farm management deposit account data record

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| --- | --- | --- | --- | --- | --- |
| **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) | [7.133](#d7_133) |
| 12-19 | 8 | N | M | Sequence number of DFMDACCT record | [7.134](#d7_134) |
| 20 -21 | 2 | N | M | Sequence number of multiple DFMDACCT records | [7.135](#d7_135) |
| 22-46 | 25 | AN | M | Investment reference number | [7.61](#d7_061) |
| 47-71 | 25 | AN | O | Account reference number | [7.62](#d7_062) |
| 72-77 | 6 | N | C | BSB number | [7.63](#d7_063) |
| 78-107 | 30 | AN | O | Branch location | [7.64](#d7_064) |
| 108-307 | 200 | AN | M | Account name | [7.65](#d7_065) |
| 308-332 | 25 | AN | M | Personal identification number (PIN) | [7.136](#d7_136) |
| 333-336 | 4 | N | M | ANZSIC code | [7.137](#d7_137) |
| 337-344 | 8 | DT | C | Date of payment (DDMMCCYY) | [7.68](#d7_068) |
| 345-345 | 1 | AN | C | Type of investment | [7.69](#d7_069) |
| 346-348 | 3 | A | C | Type of payment | [7.70](#d7_070) |
| 349-360 | 12 | N | C | Interest | [7.76](#d7_076) |
| 361-372 | 12 | N | C | TFN withholding tax deducted | [7.72](#d7_072) |
| 373-384 | 12 | N | C | TFN withholding tax refunded | [7.73](#d7_073) |
| 385-396 | 12 | N | C | Amount of deductible deposit | [7.138](#d7_138) |
| 397-404 | 8 | DT | C | Date of deductible deposit (DDMMCCYY) | [7.139](#d7_139) |
| 405-412 | 8 | DT | C | Date of original deductible deposit (DDMMCCYY) | [7.140](#d7_140) |
| 413-424 | 12 | N | C | Amount of repayment (first) | [7.141](#d7_141) |
| 425-432 | 8 | DT | C | Date of repayment (first) (DDMMCCYY) | [7.142](#d7_142) |
| 433-444 | 12 | N | C | Amount of repayment (second) | [7.141](#d7_141) |
| 445-452 | 8 | DT | C | Date of repayment (second) (DDMMCCYY) | [7.142](#d7_142) |
| 453-464 | 12 | N | C | Amount of repayment (third) | [7.141](#d7_141) |
| 465-472 | 8 | DT | C | Date of repayment (third) (DDMMCCYY) | [7.142](#d7_142) |
| 473-484 | 12 | N | C | Amount of repayment (fourth) | [7.141](#d7_141) |
| 485-492 | 8 | DT | C | Date of repayment (fourth) (DDMMCCYY) | [7.142](#d7_142) |
| 493-504 | 12 | N | C | Amount of transfer in | [7.143](#d7_143) |
| 505-512 | 8 | DT | C | Date of transfer in (DDMMCCYY) | [7.144](#d7_144) |
| 513-518 | 6 | N | C | Transferor BSB number | [7.145](#d7_145) |
| 519-530 | 12 | N | C | Amount of transfer out (first) | [7.146](#d7_146) |
| 531-538 | 8 | DT | C | Date of transfer out (first) (DDMMCCYY) | [7.147](#d7_147) |
| 539-544 | 6 | N | C | Transferee BSB number (first) | [7.148](#d7_148) |
| 545-556 | 12 | N | C | Amount of transfer out (second) | [7.146](#d7_146) |
| 557-564 | 8 | DT | C | Date of transfer out (second) | [7.147](#d7_147) |
| 565-570 | 6 | N | C | Transferee BSB number (second) | [7.148](#d7_148) |
| 571-582 | 12 | N | C | Amount of transfer out (third) | [7.146](#d7_146) |
| 583-590 | 8 | DT | C | Date of transfer out (third) | [7.147](#d7_147) |
| 591-596 | 6 | N | C | Transferee BSB number (third) | [7.148](#d7_148) |
| 597-608 | 12 | N | C | Amount of transfer out (fourth) | [7.146](#d7_146) |
| 609-616 | 8 | DT | C | Date of transfer out (fourth) | [7.147](#d7_147) |
| 617-622 | 6 | N | C | Transferee BSB number (fourth) | [7.148](#d7_148) |
| 623-634 | 12 | N | C | TFN withholding tax deducted from repayments in the financial year | [7.149](#d7_149) |
| 635-646 | 12 | N | M | Amount of closing balance | [7.150](#d7_150) |
| 647-647 | 1 | A | M | Interest offset account (=Y or N) | [7.151](#d7_151) |
| 648-850 | 203 | AN | S | Filler | [7.6](#d7_006) |

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

Sale of Securities data record

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| danger_pms The *Security Level data record* and the *Sale of Securities data record* are reported from the 2017-18 financial year onwards. |

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| **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 (=DSALESEC) | [7.152](#d7_152) |
| 12-13 | 2 | N | M | Sequence number of the DSALESEC record | [7.153](#d7_153) |
| 14-38 | 25 | AN | M | Investment reference number | [7.61](#d7_061) |
| 39-63 | 25 | AN | O | Account reference number | [7.62](#d7_062) |
| 64-64 | 1 | N | M | Identifier type | [7.56](#d7_056) |
| 65-75 | 11 | AN | M | Identifier | [7.57](#d7_057) |
| 76-78 | 3 | A | M | Reporting transactions or CGT calculations (=TRN or CGT) | [7.154](#d7_154) |
| 79-81 | 3 | A | M | Transaction reason code | [7.155](#d7_155) |
| 82-84 | 3 | A | C | Transaction sub-type code | [7.156](#d7_156) |
| 85-97 | 13 | N | C | Balance before transaction | [7.157](#d7_157) |
| 98-105 | 8 | DT | C | Transaction date (DDMMCCYY) | [7.158](#d7_158) |
| 106-113 | 8 | A | C | Transaction reference | [7.159](#d7_159) |
| 114-114 | 1 | A | C | Transaction impact code (=I,D or Z) | [7.160](#d7_160) |
| 115-126 | 12 | N | C | Quantity | [7.161](#d7_161) |
| 127-139 | 13 | N | C | Price per security | [7.162](#d7_162) |
| 140-152 | 13 | N | C | Total payment to investor | [7.163](#d7_163) |
| 153-155 | 3 | A | C | Currency used to calculate | [7.164](#d7_164) |
| 156-168 | 13 | N | C | Currency exchange rate used to calculate | [7.165](#d7_165) |
| 169-179 | 11 | AN | C | Related identifier | [7.166](#d7_166) |
| 180-192 | 13 | N | C | Transaction fees | [7.167](#d7_167) |
| 193-205 | 13 | N | C | Balance after transaction | [7.168](#d7_168) |
| 206-213 | 8 | DT | C | Date of disposal (DDMMCCYY) | [7.169](#d7_169) |
| 214-221 | 8 | DT | C | Date of CGT acquisition (DDMMCCYY) | [7.170](#d7_170) |
| 222-233 | 12 | N | C | Number of securities disposed of | [7.171](#d7_171) |
| 234-245 | 12 | N | C | Number of disposed securities acquired in the last 12 months | [7.172](#d7_172) |
| 246-258 | 13 | N | C | Proceeds from securities disposed | [7.173](#d7_173) |
| 259-271 | 13 | N | O | Original cost of securities disposed of | [7.174](#d7_174) |
| 272-284 | 13 | N | O | Tax deferred distributions | [7.175](#d7_175) |
| 285-297 | 13 | N | C | Tax cost base | [7.176](#d7_176) |
| 298-301 | 4 | AN | C | Parcel selection methodology | [7.177](#d7_177) |
| 302-314 | 13 | N | C | Gross capital gain or loss | [7.178](#d7_178) |
| 315-315 | 1 | A | C | Loss or gain (=L or G) | [7.179](#d7_179) |
| 316-328 | 13 | N | O | Discounted capital gain | [7.180](#d7_180) |
| 329-850 | 522 | AN | S | Filler | [7.6](#d7_006) |

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) | [7.181](#d7_181) |
| 13-14 | 2 | N | M | Sequence number of DINVESTOR record | [7.182](#d7_182) |
| 15-39 | 25 | AN | M | Investment reference number | [7.61](#d7_061) |
| 40-64 | 25 | AN | C | Customer reference number | [7.183](#d7_183) |
| 65-65 | 1 | A | M | Investor entity type | [7.184](#d7_184) |
| 66-74 | 9 | N | M | Investor tax file number | [7.185](#d7_185) |
| 75-85 | 11 | N | C | Investor Australian business number | [7.186](#d7_186) |
| 86-105 | 20 | AN | C | Non-resident investor tax identification number | [7.187](#d7_187) |
| 106-135 | 30 | AN | C | Individual investor surname | [7.188](#d7_188) |
| 136-150 | 15 | AN | C | Individual investor first given name | [7.189](#d7_189) |
| 151-165 | 15 | AN | O | Individual investor second given name | [7.190](#d7_190) |
| 166-173 | 8 | DT | C | Individual investor date of birth (DDMMCCYY) | [7.191](#d7_191) |
| 174-174 | 1 | A | C | Gender (=M, F, X or U) | [7.192](#d7_192) |
| 175-374 | 200 | AN | C | Non-individual investor name | [7.193](#d7_193) |
| 375-412 | 38 | AN | C | Australian address line 1 | [7.194](#d7_194) |
| 413-450 | 38 | AN | O | Australian address line 2 | [7.194](#d7_194) |
| 451-477 | 27 | AN | C | Australian suburb, town or locality | [7.195](#d7_195) |
| 478-480 | 3 | A | C | Australian state or territory | [7.196](#d7_196) |
| 481-484 | 4 | N | C | Australian postcode | [7.197](#d7_197) |
| 485-492 | 8 | DT | C | Date of change of residency status from resident to non-resident | [7.198](#d7_198) |
| 493-530 | 38 | AN | C | Overseas address line 1 | [7.199](#d7_199) |
| 531-568 | 38 | AN | C | Overseas address line 2 | [7.199](#d7_199) |
| 569-595 | 27 | AN | C | Overseas suburb, town or locality | [7.200](#d7_200) |
| 596-630 | 35 | AN | C | Overseas state or province | [7.201](#d7_201) |
| 631-639 | 9 | AN | C | Overseas postal code | [7.202](#d7_202) |
| 640-677 | 38 | AN | C | Overseas country | [7.203](#d7_203) |
| 678-680 | 3 | A | C | Non-resident investor overseas country code | [7.204](#d7_204) |
| 681-718 | 38 | AN | C | Non-resident investor country of residence for tax purposes | [7.205](#d7_205) |
| 719-726 | 8 | DT | C | Date of change of residency status from non-resident to resident (DDMMCCYY) | [7.206](#d7_206) |
| 727-741 | 15 | AN | O | Investor daytime contact telephone number | [7.207](#d7_207) |
| 742-850 | 109 | AN | S | Filler | [7.6](#d7_006) |

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) | [7.208](#d7_208) |
| 14-21 | 8 | N | M | Number of records | [7.209](#d7_209) |
| 22-29 | 8 | N | M | Count of IDENTITY records in the file | [7.210](#d7_210) |
| 30-37 | 8 | N | M | Count of SLDR records in the file | [7.211](#d7_211) |
| 38-45 | 8 | N | M | Count of DACCOUNT records in the file | [7.212](#d7_212) |
| 46-53 | 8 | N | M | Count of DACCSUPP records in the file | [7.213](#d7_213) |
| 54-61 | 8 | N | M | Count of DFMDACCT records in the file | [7.214](#d7_214) |
| 62-69 | 8 | N | M | Count of DSALESEC records in the file | [7.215](#d7_215) |
| 70-77 | 8 | N | M | Count of DINVESTOR records in the file | [7.216](#d7_216) |
| 78-850 | 773 | AN | S | Filler | [7.6](#d7_006) |

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.

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| attention_pms The suburb, town or locality, state or territory and postcode and country 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

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| danger_pms No other abbreviations are acceptable. If the field is mandatory, then a valid postcode must be reported (for example 0000 is not a valid postcode). |

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 **10 Algorithms** for information on ABN validation.

[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) **Filler** – for ATO use. This field must be blank filled.

[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 previously supplied.

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

|  |
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| 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 [4 Sending files containing nil AIIR](#Nil_AIIR)).



[7.8](#r7_008) **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 **FINVAV11.0**

[7.9](#r7_009) **Record identifier** – must be set to **IDENTREGISTER2**.



[7.10](#r7_010) **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.

[7.11](#r7_011) **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.

[7.12](#r7_012) **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.

[7.13](#r7_013) **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.

[7.14](#r7_014) **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.

[7.15](#r7_015) **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.

[7.16](#r7_016) **Record identifier** – must be set to **IDENTREGISTER3**.

[7.17](#r7_017) **Supplier street address** – lines 1 and 2 must only contain the street address (excluding suburb, town or locality, state or territory, postcode and country) 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.

[7.18](#r7_018) **Supplier suburb, town or locality** – the suburb, town or locality of the street address of the supplier.

[7.19](#r7_019) **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 pages 34-35). If an overseas address is specified, then this field must be set to **OTH**.

[7.20](#r7_020) **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**.

[7.21](#r7_021) **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 Street address**postcode* is **9999** then a country other than Australia must be entered.

[7.22](#r7_022) **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. It may not be necessary to use both lines. If the second line is not used, then it must be blank filled. If line 1 is blank then line 2 must also be blank.

[7.23](#r7_023) **Supplier suburb, town or locality** – the suburb, town or locality of the postal address of 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.

[7.24](#r7_024) **Supplier state or territory** – the state or territory of the postal address of the supplier. This field must be set to the one of the appropriate codes (see page 34). 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.

[7.25](#r7_025) **Supplier postcode** – the postcode for the postal address of 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 be zero filled.

[7.26](#r7_026) **Supplier country** – the country of the postal address of 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.

[7.27](#r7_027) **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. This must be a valid email address (@ must not be positioned before the first character or after the last character).

[7.28](#r7_028) **Record identifier** – must be set to **IDENTITY**.

[7.29](#r7_029) **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) 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) or **C** (corrected), the sequence number should be the sequence number of the *Investment body identity data record* in the original file.

[7.30](#r7_030) **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.

[7.31](#r7_031) **Investment body Australian business number (ABN) or withholding payer number (WPN)** – the investment body’s current ABN or WPN must be reported in this field. This must be a valid ABN or WPN. Refer to section[10 Algorithms](#Alogorithms) 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.

[7.32](#r7_032) **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**.

[7.33](#r7_033) **Investment body registered name** – the full name of the investment body as recorded on the Australian business register (ABR).

[7.34](#r7_034) **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.

attention_pms If the investment body trading name is available, it must be reported in this field.

[7.35](#r7_035) **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.

[7.36](#r7_036) **Suburb, town or locality** – the suburb, town or locality for the postal address of the investment body.

[7.37](#r7_037) **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 pages 34-35). If an overseas address is specified, then this field must be set to **OTH**.

[7.38](#r7_038) **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.

[7.39](#r7_039) **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.

[7.40](#r7_040) **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.

[7.41](#r7_041) **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.

[7.42](#r7_042) **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.

[7.43](#r7_043) **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).

[7.44](#r7_044) **Reporting period indicator** – the period of the report.

This field must contain one of the following valid values:

**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

[7.45](#r7_045) **SAP year end date** – the substituted accounting period (SAP) year end date.

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

[7.46](#r7_046) **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?

This field must contain one of the following valid values:

**Y** – yes

**N** – no

**U** – uncertain

[7.47](#r7_047) **Report format indicator** – the format of the report. This field must contain one of the following valid values:

**N** – no obligation to report this financial year

**S** – obligation to report this financial year.

[7.48](#r7_048) **Investment body entity type code** - identifies the type of entity of the investment body. This field must contain one of the following valid values:

**I**  – Individual

**C** – Company

**P** – Partnership

**T** – Trust

**S** – Super fund

**G** – Government organisation

**O** – Other non-individual

[7.49](#r7_049) **Investment body entity sub-type code** – identifies the sub-type of the trust.

If *Investment body entity type code* is ‘T’ this field must contain one of the following valid values:

**AMI** – Attribution Managed Investment Trust (AMIT)

**IDP** – Investor directed portfolio service

**NMT** – Managed investment trust that is not an AMIT

**NOM** – Nominee – bare trust other than an Investor directed portfolio service

**TOT** – Other trusts

attention_pms If the *Investor entity type* field = **C, G, I, O, P** or **S** then this field must be blank filled.

[7.50](#r7_050) **Record identifier** – must be set to **SOFTWARE**.

[7.51](#r7_051) **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.

[7.52](#r7_052) **Record identifier** – must be set to **SLDR.**

[7.53](#r7_053) **Sequence number of SLDR record** – the sequence number of the *Security level data record* in the file.

attention_pms If the *Type of report* field = **A** (original) the sequence number should be the sequence number of the *Security level data record* in the current file. If the *Type of report* field = **R** (replacement) or **C** (corrected), the sequence number should be the sequence number of the *Security level data record* in the original file.

[7.54](#r7_054) **Security level action code** – a unique identifier for a security level action.

This field must contain one of the following valid values:

**CBA** – cost base adjustment

**LQD** – liquidator’s declaration

**NMC** – name change

[7.55](#R7_055) **Date** – this is the date an event occurred.

If the *Security level action code* is **NMC**, report the first date the new security code was used on the relevant financial market e.g. the Australian Securities Exchange (ASX).

If the *Security level action code* is **LQD**, report the date the liquidator made the declaration.

If the *Security level action code* is **CBA**, report the date the original event took effect.

attention_pmsThis date may be from a previous reporting period as the tax advice on the cost base reallocation may not be available for some months after the original event and the cost base reallocation may be reported by a different party (e.g. the listed entity rather than the share registry).

[7.56](#R7_056) **Identifier type** – This field indicates what type of identifier is being reported in the identifier field. This field must be set to one of the following:

**1** - APIR

**2** - Listed securities

**3** – ABN - For unlisted securities.

[7.57](#R7_057) **Identifier** – this field contains either the APIR, Listed security codes or an ABN.

Where the *Identifier type* field is **1** – APIR codes will be exactly 9 characters with the last two characters as per the ISO 3166-2 country code of the participant.

Where the *Identifier type* field is **2** – Listed securities codes will be a minimum of 3 characters and exactly match the code used to identify the security on the relevant financial market, such as the ASX.

Where the *Identifier type* field is **3** – This field must contain a valid ABN. See section [10 Algorithms](#Alogorithms) for more information on the ABN.

[7.58](#R7_058) **Identifier cost base percentage** If the *Security level action code* is **CBA**, a corporate action results in a cost base adjustment, report the cost base percentage applicable to each security at this field.

For example:

100% would be reported as 10000

75% would be reported as 07500

45.5% would be reported as 04550

attention_pms If the *Security level action code* field is **CBA**, this field must be greater than zero. If the *Security level action code* field is not **CBA**, this field must be zero filled.

[7.59](#r7_059) **Record identifier** – must be set to **DACCOUNT**.

[7.60](#r7_060) **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**.

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

[7.61](#r7_061) **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.

[7.62](#r7_062) **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.

[7.63](#r7_063) **BSB number** – the BSB number used by the investment body to identify its branches and locate client accounts in its system.

attention_pms If the *Type of payment* field is set to **INT**, then the BSB number must be provided.

[7.64](#r7_064) **Branch location** – the location of the investment body or investment body branch where the investment account is held.

[7.65](#r7_065) **Account name** – the full name of the investment account.

[7.66](#r7_066) **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 in the account* 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**.

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| --- |
| 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. |

[7.67](#r7_067) **Number of investor records provided** – the number of *Investor data records* provided for this investment account.

[7.68](#r7_068) **Date of payment** – the date the investment income was paid, credited or attributed (for AMITs), to the investment account or in the case of a:

* FMD account, the date the investment income was paid to the depositor or their nominated account;
* trust distribution, the last day of the trust’s tax year.

attention_pms Where multiple exploration credits, dividend or interest payments are distributed or attributed (for AMITs) 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**.

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 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.

[7.69](#r7_069) **Type of investment** – the type of investment as described in section 202D(1) ITAA 1936 for items 1-7 or 0 for AMITs, custodians or MITs as set out in the table below.

|  |  |
| --- | --- |
| **Report** | **For** |
| **1** | an interest bearing account with a financial institution |
| **2** | a term deposit or an FMD |
| **3** | an investment in a private company |
| **4** | a deposit of money with a solicitor for investment purposes |
| **5** | UTDs and where a MIT that is a unit trust, but is not an AMIT, and 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 |
| **6** | shares in a public company or exploration credits directly distributed by a greenfields mineral explorer |
| **7** | payments from investment related betting chance |
| **0** | AMITs and custodians or where a MIT that falls outside Section 202D(1) of ITAA 1936 is reporting fund payment amounts and tax withheld amounts for non-residents under subdivision 12-H of TAA 1953. |

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

[7.70](#r7_070) **Type of payment** – the type of payment paid, credited or attributed (for AMITs), to the investment account. This field must contain one of the following values:

**Investment account data record -** This field must be set to one of the following values:

**AMT** – Amounts attributed from an AMIT including MIT fund payments made to non-residents

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

**DIV** – Dividends (franked, unfranked and franking credits) and exploration credits directly distributed by a greenfields mineral explorer

**FSI** – Foreign source investment income that is not part of a UTD or attribution (for AMITs)

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

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

**TDP** – Interest on term deposits only

**UTD** – trust distributions, including MIT fund payments, made to non-residents and amounts withheld under subdivision 12-H (excludes AMITs)

**Farm management deposit account data record -** This field must be set to:

**FMD** – Interest on FMDs only

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| danger_pms If the *Type of payment* field is **AMT** or **UTD** a *Supplementary income account data record* must be reported for each *Investment account data record*. |

[7.71](#r7_071) **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.

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

[7.72](#r7_072) **TFN withholding tax deducted** – the amount of TFN withholding tax deducted from the income paid, credited or attributed (for AMITs), to the investment account.

attention_pms If the *Type of payment* field is **AMT** or **UTD**, this amount is net of TFN withholding tax refunded.

attention_pms If the *Type of payment* field is **DIS, DIV, FMD, INT, IRB,** or **TDP**, this is the amount of TFN withholding tax deducted before any tax is refunded unless the investment body is unable to report TFN withholding tax refunded separately.

[7.73](#r7_073) **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.

attention_pms If the *Type of payment* field is **AMT** or **UTD**, 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.

[7.74](#r7_074) **Non-resident withholding amount deducted** – the non-resident withholding amount deducted from interest, dividend or royalty income, or interest and dividend components paid, credited or attributed (for AMITs), to the investment account. This is the amount withheld, net of non-resident withholding amount refunded.

attention_pms If the *Non-resident withholding amount deducted* field is greater than zero, then *Type of payment* must be **AMT, DIV, INT, TDP** or **UTD**.

[7.75](#r7_075) **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**.

[7.76](#r7_076) **Interest** – the gross amount of Australian source interest paid, credited or attributed (for AMITs) to the investment account during the financial year. Report the gross amount of interest before withholding tax has been deducted.

attention_pms For AMTs and UTDs, interest exempt from withholding must be reported at the *Interest exempt from withholding* field.

attention_pms For FMD accounts, *Type of payment* field = **FMD**, only report the gross amount that has been paid and not used in an interest offset account arrangement.

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

attention_pms If the *Type of payment* field = **AMT** or **UTD**, amounts reported in this field must be used in the calculation for *Non-primary production income*.

[7.77](#r7_077) **Unfranked dividends not declared to be conduit foreign income** – the amount of unfranked dividends not declared to be conduit foreign income paid, credited or attributed (for AMITs), 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 **AMT**, **DIV** or **UTD**.

attention_pms If the *Type of payment* field = **AMT** or **UTD**, amounts reported in this field must be used in the calculation for *Unfranked distributions from trusts.*

[7.78](#r7_078) **Unfranked dividends declared to be conduit foreign income** – the amount of unfranked dividends declared to be conduit foreign income paid, credited or attributed (for AMITs), 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 **AMT**, **DIV** or **UTD**.

attention_pms If the *Type of payment* field = **AMT** or **UTD**, amounts reported in this field must be used in the calculation for *Unfranked distributions from trusts.*

[7.79](#r7_079) **Franked dividends** – the amount of franked dividends paid, credited or attributed (for AMITs), 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 **AMT**, **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.

attention_pms If the *Type of payment* field = **AMT** or **UTD**, amounts reported in this field must be used in the calculation for *Franked distributions from trusts*

[7.80](#r7_080) **Franking credit** – the total amount of franking credit allowed on the dividend payment. If the dividend payment is completely unfranked, this field must be set to zero.

If the Type of payment field is:



**AMT** – report the franking credit amount attributable to the member excluding any deductions (if applicable) at this field.

**DIV** – and the *Franking credit* field is greater than zero then the *Franked dividends* field should be greater than zero.

**UTD** - the franking credit will be the franking credits received directly from an Australian company or that form part of the franked distribution.

|  |
| --- |
| danger_pms If the *Type of payment* field = **AMT** or **UTD**, amounts reported in this field must be used in the calculation for *Franked distributions from trusts.* |

[7.81](#r7_081) **Other taxable Australian income** – the amount of Australian source taxable income distributed or attributed (for AMITs) to the investment account. Do not report amounts at this field that are reported at separate fields.

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

|  |
| --- |
| danger_pms Amounts reported in this field must be used in the calculation for *Non-primary production income*. |

[7.82](#r7_082) **Non-primary production income** – the sum of the amounts reported in the following fields:

* *Interest* (7.76)
* *Interest exempt from withholding* (7.119)
* *Unfranked distributions from trusts* (7.116)
* *Other taxable Australian income* (7.81)
* Less the amount reported in the *Other allowable trust deductions* field (7.95) (**for** **UTDs only**)

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

[7.83](#r7_083) **Deductions relating to non-primary production distributions** – allowable deductions incurred by the investor, for example, management fees, that are payable from the investment account to the trust out of the trust distribution that are not deductions relating to the distribution of primary production income which are reported at *Deductions relating to distribution of primary production income* field.

attention_pms If the *Deductions relating to non-primary production distributions* field is greater than zero then the *Type of payment* field must be set to **AMT** or **UTD**.

[7.84](#r7_084) **CGT concession amount or AMIT CGT gross up amount** – the capital gains tax (CGT) discount amount of Australian and foreign source capital gains included in the share of the distribution for trusts other than AMITs.

For AMITs, members are treated as having a capital gain of double the trust discount capital gain included in their attributed amount - show only that additional member amount here.

attention_pms For non-AMITs it also includes certain distributed amounts in respect of trust capital gains against which trust losses have been applied – the ATO plans to publish interpretive advice on this amount in the 2017 income year.

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

[7.85](#r7_085) **Net capital gain** –this amount is the sum of the following fields:

* *Capital gains discount method - Taxable Australian property* (7.120)
* *Capital gains discount method – Non-taxable Australia property* (7.121)
* *Capital gains other - Taxable Australian property* (7.122)
* *Capital gains other – Non-taxable Australian property* (7.123)

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

[7.86](#r7_086) **Total current year capital gains** –this amount is greater than or equal to the sum of the following fields:

* *Capital gains discount method* *- Taxable Australian property* (grossed up amount)(7.120)
* *Capital gains discount method – Non-taxable Australian property* (grossed up amount) (7.121)
* *Capital gains other – Taxable Australian property* (7.122)
* *Capital gains other – Non-Taxable Australian property* (7.123)

attention_pms Do not include the *CGT concession amount or AMIT CGT gross up 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 **AMT** or **UTD**.

[7.87](#r7_087) **Taxable foreign capital gains** – the foreign capital gain component that is deemed to be foreign income that is included in the distribution or is attributed (for AMITs), 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 **AMT** or **UTD**.

Although Australian and foreign source capital gains components have been included in the *Capital gains discount method - Taxable Australian property*, *Capital gains discount method - Non-taxable Australian property* and *Capital gains other - Taxable Australian property and Capital gains other - Non-taxable Australian property* 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 gains* separately.



[7.88](#r7_088) **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, credited or attributed (for AMITs), to the investment account.

attention_pms If the income is foreign source investment income (such as interest or dividends from an overseas company), that is paid, credited or attributed (for AMITs), directly to the investment account and not indirectly through a trust, 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 **AMT**, **FSI** or **UTD**.

[7.89](#r7_089) **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 or attributed (for AMITs), 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 **AMT, FSI** or **UTD**.

attention_pms Amounts included here must be used in the calculation for Assessable foreign source income.

[7.90](#r7_090) **Foreign income tax offset** – the amount, or attributed amount (for AMITs) of tax paid on the foreign source income to overseas tax authorities.

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



**AMT** – for foreign tax attributed from an AMIT

**FSI** – for foreign tax on foreign source investment income that is not part of a unit trust distribution.

attention_pms Amounts reported in this field must be used in the calculation for *Assessable foreign source income*.

[7.91](#r7_091) **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 paym*ent field must be set to **AMT**, **FSI** or **UTD**.

[7.92](#r7_092) **Net exempt income** – the total amount of net exempt income paid, credited or attributed (for AMITs), to the investment account.

attention_pms If the *Net exempt income* field is greater than zero then the *Type of payment* field must be set to **AMT** or **UTD**.

[7.93](#r7_093) **Tax-free amounts** – the total amount of tax-free income included in the distribution paid, 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**.

[7.94](#r7_094) **Tax-deferred amounts** – the total amount of tax-deferred amounts (including returns of capital) 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**.

[7.95](#r7_095) **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 non-primary production 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**.

attention_pms Amounts reported in this field must be used in the calculation for *Non-primary production income*.

[7.96](#r7_096) **Share of credit for amounts withheld from foreign resident withholding** – the amount of tax withheld from the income paid or attributed (for AMITs), to the investment account 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 **AMT** or **UTD**.

[7.97](#r7_097) **Share of credit for tax paid by trustee** – the amount of tax already paid to the ATO by the trustee on the income paid or attributed (for AMITs), to the investor.

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 **AMT** or **UTD**.

[7.98](#r7_098) **Non-resident beneficiary ss98(3) or non-resident member ss276-105(2)(a) or (b) assessable amounts** – for non-AMITs 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.

For AMITs, show the taxable member component under subsection 276-105(2)(a) or (b) of the ITAA 1997 that has been attributed to a foreign resident member if a trustee is assessable on behalf of the foreign resident (other than a trustee beneficiary).

attention_pms If the *Non-resident beneficiary ss98(3) or non-resident member ss276-105(2)(a) or (b) assessable amounts* field is greater than zero then the *Type of payment* field must be set to **AMT** or **UTD**.

[7.99](#r7_099) **Non-resident beneficiary ss98(4) or non-resident member ss276-105(2)(c) assessable amounts** – for non-AMITs 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.

For AMITs, show the taxable member component under subsection 276-105(2)(c) of the ITAA 1997 that has been attributed to a foreign resident member if a trustee is assessable on behalf of the foreign resident who is a trustee beneficiary.

attention_pms If the *Non-resident beneficiary ss98(4) or non-resident member ss276-105(2)(c) assessable amounts* field is greater than zero then the *Type of payment* field must be set to **AMT** or **UTD**.

[7.100](#r7_100) **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.

[7.101](#r7_101) **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.

[7.102](#r7_102) **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.

For AMITs, show the fund payment amount including actual and deemed payments.

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

[7.103](#r7_103) **Amounts withheld from managed investment trust fund payments** – tax withheld from fund payments from a managed investment trust paid to the ATO.

For AMITs, show the tax withheld from fund payment amount, including amount withheld from actual and deemed payments.

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 **AMT** or **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.

[7.104](#r7_104) **Exploration credits** - the amount of exploration credits distributed or attributed (for AMITs) to the investment account.

attention_pms If the exploration credit is directly distributed by a greenfields mineral explorer, the *Type of payment* field must be set to **DIV**.

attention_pms If the exploration credit is part of an amount distributed or attributed (for AMITs), the *Type of payment* field must be set to **AMT** or **UTD** .

attention_pms If the *Exploration credits* field is greater than zero, then the *Type of payment* field must be **AMT, DIV** or **UTD**.

[7.105](#r7_105) **Listed investment company capital gain deduction** -The deductible amount of a franked or unfranked dividend that is attributable to a listed investment company capital gain amount.

attention_pms If the *Listed investment company capital gain deduction* field is greater than zero, then an amount must be reported at either *Franked dividends* or at least one unfranked dividend field but may be reported in more than one field.

attention_pms If the *Listed investment company capital gain deduction* field is greater than zero then the *Type of payment* field must be set to **AMT**, **DIV** or **UTD**.

[7.106](#r7_106) **Record identifier** – must be set to **DACCSUPP**.

[7.107](#r7_107) **Supplementary income payment** **type** – identifies the type of payment paid, credited or attributed (for AMITs) to the investment account. This field must contain one of the following valid values:

**AMT** – Amounts attributed from an AMIT including MIT fund payments made to non-residents.

**UTD** – UTDs including MIT fund payments made to non-residents and amounts withheld under subdivision 12-H (excludes AMITs)

[7.108](#r7_108) **Sequence number of DACCSUPP record** – the sequence number of the *Supplementary income account data 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**.

[7.109](#r7_109) **Share of National rental affordability scheme tax offset** – the amount distributed or attributed (for AMITs) to the investment 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 households at below market rates.

attention_pms If the *Share of National rental affordability scheme tax offset* fieldis greater than zero, then the *Supplementary income payment type* field must be **AMT** or **UTD**.

[7.110](#r7_110) **Primary production income** – the amount distributed, or attributed (for AMITs), to the investment account, which is a share of any primary production income where the unit trust is a participant in primary production activities.

attention_pms If the *Primary production income* field is greater than zero, then then the *Supplementary income payment type* field must be **AMT** or **UTD**.

[7.111](#r7_111) **Share of credit for tax withheld where ABN not quoted** – credit for amounts of tax withheld because the trust failed to quote its ABN.

attention_pms If the *Share of credit for tax withheld where ABN not quoted* field is greater than zero, then the *Supplementary income payment type* field must be **AMT** or **UTD**.

[7.112](#r7_112) **Deductions relating to distribution of primary production income** – the allowable deductions incurred by the investor 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, for example, management fees.

attention_pms If the *Deductions relating to distribution of primary production income* field is greater than zero, then the *Supplementary income payment type* field must be **AMT** or **UTD**.

[7.113](#r7_113) **Transferor trust income** – the amount distributed, or attributed (for AMITs), to the Australian resident’s investment account, which is a share of any attributed foreign income from transferor trusts.

attention_pms If the *Transferor trust income* field is greater than zero, then the *Supplementary income payment type* field must be **AMT** or **UTD**.

[7.114](#r7_114) **CFC** **income** – the amount distributed, or attributed (for AMITs), to the Australian resident investment account, which is a share of any attributed foreign income from a Controlled foreign company (CFC).

attention_pms If the *CFC income* fieldis greater than zero, then the *Supplementary income payment type* field must be **AMT** or **UTD**.

[7.115](#r7_115) **Net foreign rent** – the amount distributed, or attributed (for AMITs), to the Australian resident investment account, which is a share of any *Net foreign rent*.

attention_pms The *Net Foreign Rent* field is a component of the *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.

attention_pms If the *Net foreign rent* field is greater than zero, then the *Supplementary income payment type* field must be **AMT** or **UTD**.

[7.116](#r7_116) **Unfranked distributions from trusts** – the amount of unfranked distributions from trusts paid, credited or attributed (for AMITs), to the investment account. This will be less than or equal to the sum of the following fields:

* *Unfranked dividends not declared to be conduit foreign income* (7.77)
* *Unfranked dividends declared to be conduit foreign income* (7.78).

attention_pms This amount will equal the sum of *Unfranked dividends not declared to be conduit foreign income* and *Unfranked dividends declared to be conduit foreign income* unless an entity (excluding AMITs) chooses to calculate the unfranked component of a partially franked distribution. In these cases, the 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*.

attention_pms Amounts reported in this field must be used in the calculation for *Non-primary production income*.

attention_pms If the *Unfranked distributions from trusts* field is greater than zero, then the *Supplementary income payment type* field must be **AMT** or **UTD**.

[7.117](#r7_117) **Franked distributions from trusts** – the amount of franked distributions received, or attributed (for AMITs), from a trust. Also include any share of franking credits referrable to the franked distribution.

attention_pms If the *Type of Payment* field = **UTD** this amount will equal the sum of *Franked dividends* and *Franking credits* fields. However, if an entity (excluding AMITs) chooses to trace the franked distribution, the amount will be greater than the sum of the *Franked dividends* and *Franking credits* fields if the distribution is partly franked.

attention_pms If the *Type of Payment* field = **AMT** this amount will be the sum of Franked dividends and franking credits attributed to members. The franking credit attributed to members will not equal the amount reported at the *Franking credit* field where an AMIT has claimed deductions against franking credits.

attention_pms If the *Type of Payment* field = **UTD** 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* (7.77)
* *Unfranked dividends declared to be conduit foreign income* (7.78)
* *Franked dividends* (7.79), and
* *Franking credits* (7.80)

attention_pms If the F*ranked distributions from trusts* field is greater than zero, then the *Supplementary income payment type* field must be **AMT** or **UTD.**

[7.118](#r7_118) **Gross cash distribution** – the gross cash distribution amount paid to the investment account. For example, this is the amount before reinvestment is considered or management fees paid.

attention_pms If the *Gross cash distribution* field is greater than zero, then the *Supplementary income payment type* field must be **AMT** or **UTD**.

[7.119](#r7_119) **Interest exempt from withholding** – the amount of Australian source interest paid to a non-resident that is not subject to withholding and paid, credited or attributed (for AMITs), to the investment account during the financial year.

attention_pms Amounts reported here must be used in the calculation for *Non-primary production income*.

attention_pms If the *Interest exempt from withholding* field is greater than zero, then the *Supplementary income payment type* field must be **AMT** or **UTD**.

[7.120](#r7_120) **Capital Gains discount method – Taxable Australian property** – the discounted part of capital gains from Taxable Australian property that is distributed or attributed (for AMITs), to the investment account

attention_pms Amounts reported here must be used in the calculation for *Net Capital Gains* and the grossed up amount for *Total current year capital gains.*

attention_pms If the *Capital Gains discount method - Taxable Australian property* field is greater than zero, then the *Supplementary income payment type* field must be **AMT** or **UTD**.

[7.121](#r7_121) **Capital Gains discount method – Non-Taxable Australian property** – the discounted part of capital gains from Non-Taxable Australian property that is distributed or attributed (for AMITs), to the investment account.

attention_pms Amounts reported here must be used in the calculation for *Net Capital Gains* fieldand the grossed up amount for *Total current year capital gains* field*.*

attention_pms If the *Capital Gains discount method - Non-Taxable Australian property* field is greater than zero, then the *Supplementary income payment type* field must be **AMT** or **UTD**.

[7.122](#r7_122) **Capital gains other – Taxable Australian property** – the part of Taxable Australian property calculated using the other method and/or indexed method, distributed or attributed (for AMITs), to the investment account.

attention_pms Amounts reported here must be used in the calculation for *Net Capital Gains* and *Total current year capital gains.*

attention_pms If the *Capital Gains other - Taxable Australian property* field is greater than zero, then the *Supplementary income payment type* field must be **AMT** or **UTD**.

[7.123](#r7_123)**Capital gains other – Non-Taxable Australian property** – the part of Non-Taxable Australian property calculated using the other method and/or indexed method, distributed or attributed (for AMITs), to the investment account.

attention_pms Amounts reported here must be used in the calculation for *Net Capital Gains and Total current year capital gains.*

attention_pms If the *Capital Gains other - Non-Taxable Australian property* field is greater than zero, then the *Supplementary income payment type* field must be **AMT** or **UTD**.

[7.124](#r7_124) **Non-assessable non-exempt amount** – the total amount of non-assessable non-exempt income paid, credited or attributed (for AMITs), to the investor.

attention_pms If the *Non-assessable non-exempt amount* field is greater than zero, then the *Supplementary income payment type* field must be **AMT** or **UTD**.

[7.125](#r7_125) **AMIT cost base net amount – excess** – the cost base and reduced cost base of membership interests are adjusted downwards by the net amount if the member’s CGT asset AMIT cost base reduction amount exceeds the CGT asset AMIT cost base increase amount.

attention_pms If the *AMIT cost base net amount – excess* field is greater than zero, then the *Supplementary income payment type* field must be set to **AMT**.

attention_pms If the *AMIT cost base net amount – excess* field is greater than zero, then *AMIT cost base net amount – shortfall* field must be zero filled.

[7.126](#r7_126) **AMIT cost base net amount – shortfall** – the cost base and reduced cost base of membership interests held by the member in an AMIT are adjusted upwards by the net amount if the member’s CGT asset AMIT cost base reduction amount falls short of the CGT asset AMIT cost base increase amount.

attention_pms If the *AMIT cost base net amount – shortfall* field is greater than zero, then the *Supplementary income payment type* field must be set to **AMT**.

attention_pms If the *AMIT cost base net amount – shortfall* field is greater than zero, then *AMIT cost base net amount – excess* field must be zero filled.

[7.127](#r7_127) **Other income** - other income received via the trust. For example, only report rebated commissions that have been rebated directly by the fund to the investor on instructions from the financial planner.

attention_pms If the *Other income* field is greater than zero, then the *Supplementary income payment type* field must be **AMT** or **UTD**.

attention_pms Do not include amounts at this field that have been reported separately at another field.

[7.128](#r7_128) **Name of AMIT class** -A unique number and name of the AMIT class where there are multi-classes and the classes are treated as separate AMITs. For example, 1 – Australian Equities Class

attention_pms It is recommended that the number and name of an AMIT class remain consistent in subsequent years and the name is not reused if the class ceases.

attention_pms A separate *Investment account data record* and *Supplementary income account data record* must be reported for each AMIT class

attention_pms This field is not applicable where the *Type of Payment* field is **UTD**.

[7.129](#r7_129) **Share of Foreign Resident Capital Gains Withholding credits** - share of credit for amounts withheld from foreign resident capital gains withholding credits distributed or attributed (for AMITs) to the investment account arising from the disposal by foreign residents of certain taxable Australian real property.

attention_pms If the *Share of foreign resident capital gains withholding* credits is greater than zero the *Type of Payment* field must be set to **AMT** or **UTD**.

[7.130](#r7_130) **Share of Early Stage Investor tax offset** - share of early stage investor tax offset distributed or attributed (for AMITs) to the investment account.

attention_pms If the *Share of early stage investor tax offset* field is greater than zero then the *Type of Payment* field must be set to **AMT or UTD.**

[7.131](#r7_131) **Share of ESVCLP tax offset** - share of Early Stage Venture Capital Limited Partnership (ESVCLP) offset distributed or attributed (for AMITs) to the investment account.

attention_pms If the *Share of ESVCLP tax offset* field is greater than zero then the *Type of Payment* field must be set to **AMT or UTD.**

[7.132](#r7_132) **Royalties** – the amount of royalties paid, credited or attributed (for AMITs) to the investment account.

attention_pms If the *Royalties* field is greater than zero the *Type of Payment* field must be set to **AMT** or **UTD**.

[7.133](#r7_133) **Record identifier** – must be set to **DFMDACCT**.

[7.134](#r7_134) **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**.

If the *Type of report* field = **A** (original) or **R** (replacement), 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.

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

[7.135](#r7_135) **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.

attention_pms 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.

[7.136](#r7_136) **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 and Water Resources.

[7.137](#r7_137) **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.

[7.138](#r7_138) **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.

[7.139](#r7_139) **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 2016 report as 00012016.

[7.140](#r7_140) **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 30062015.

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.

[7.141](#r7_141) **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.

[7.142](#r7_142) **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 2016 report as 00012016.

[7.143](#r7_143) **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.

[7.144](#r7_144) **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 2016, report as 00012016.

[7.145](#r7_145) **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.

[7.146](#r7_146) **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.

[7.147](#r7_147) **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.

[7.148](#r7_148) **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.

[7.149](#r7_149) **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.

[7.150](#r7_150) **Amount of closing balance** – the amount of FMD in the account at the end of the financial year.

attention_pms If 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*.

[7.151](#r7_151) **Interest offset account** – indicates if this FMD account is being used as an interest offset account.

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

**Y** – Yes - if the account is used at any time during the year as an offset account

**N** – No

[7.152](#r7_152) **Record identifier** – must be set to **DSALESEC.**

[7.153](#r7_153) **Sequence number of the DSALESEC record** -the sequence number of the *Sale of securities data record* in the AIIR.

attention_pms This number will assist in identifying *Sale of securities data records* with errors and in linking corrected *Sale of securities data records* to the original *Sale of securities data records*.

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

[7.154](#r7_154) **Reporting transaction or CGT calculations** – the method of reporting in the *Sale of security data record*, that is, transaction data or CGT summary information.

This field must contain one of the following valid values:

**CGT** – CGT summary information

**TRN** – Transaction data

The ATO’s preference is to receive transaction data. However trustees and fund managers can elect to either report all transaction information using the TRN fields or report summary information when the investment is transferred or sold using the CGT fields. It is up to the reporter to choose the method for reporting for each client of each investment. Where TRN reporting is initially used, the reporter can change to reporting using CGT summary information at anytime.



[7.155](#r7_155) **Transaction reason code** – identifies the reason for the transaction.

This field must contain one of the following valid values:

**ALP** – allotment - partially paid

**ALT** – allotment

**DVS** – divestment

**INF** – information statement

**INP** – information statement with incomplete purchase information

**RWN** – restructures with no rollover available

**RWR** – restructures with rollover available

**TDP** – tax deferred payment

[7.156](#r7_156) **Transaction sub-type code** – identifies the sub-type of the transaction reason code.

Where the *Transaction reason code* field is **ALP** – allotment – partially paid, this field must contain one of the following valid values:

**BSD** – bonus securities treated as a dividend

**BSN** – bonus securities not treated as a dividend

**IPO** – float/IPO

**PAR** – generic partially paid allotment

Where the *Transaction reason code* field is reported as **ALT** – allotment, this field must contain one of the following valid values:

**BSD** – bonus securities treated as a dividend

**BSN** – bonus securities not treated as a dividend

**CON** – conversion

**DRP** – dividend reinvestment plan

**EXC** – rights/Option exercise

**INV** – investment (buy)

**IPO** – float/IPO

attention_pms Allotments resulting from employee share schemes will be captured through the *Employee share scheme annual report*.

Where the *Transaction reason code* field is reported as **DVS** – divestment, this field must contain one of the following valid values:

**CAA** – cancellation – arms length

**CNA** – cancellation – not arms length

**DNP** –disposal with incomplete purchase information (for CGT summary reporting only)

**FOR** – forfeiture

**LQN** – liquidation

**OBB** – off market buy back

**WDL** – withdrawal (sale or transfer)

Where the *Transaction reason code* field is reported as **INF** – information statement, this field must contain one of the following valid values:

**CAP** – call paid

**SUM** – summary of position

**TRA** – transfer with changes to both legal and beneficial ownership

**TRL** – transfer out with change to legal ownership but not beneficial ownership – transactions reported under this code will not be provided to the taxpayer

**TRB** – transfer out to new beneficiary with no change to legal ownership

Where the *Transaction reason code* field is reported as **INP** – information statement with incomplete purchase information, this field must contain one of the following valid values:

**SUM** – summary of position

**TRA** – transfer with changes to both legal and beneficial ownership

**TRL** – transfer out with change to legal ownership but not beneficial ownership – transactions reported under this code will not be provided to the taxpayer

**TRB** – transfer out to new beneficiary with no change to legal ownership

Where the *Transaction reason code* field is reported as **RWR** or **RNR** – restructures with or without rollover available, this field must contain one of the following valid values:

**DEM** – demerger

**DMU** – demutualisation

**MER** – merger

**REC** – reconstruction

**SFS** – scrip for scrip

Where the *Transaction reason code* field is reported as **TDP** – tax deferred payments, this field must contain one of the following valid values:

**ISA** – in-specie allotment

**RET** – return of capital

attention_pms If the *Reporting transaction or CGT calculations* field is **TRN**, this field must be reported.

[7.157](#r7_157) **Balance before transaction** – the number of securities held at the start of the reporting period or before the current transaction is taken into account.

attention_pms If the *Reporting transaction or CGT calculations* field is **TRN**, this field must be reported.

[7.158](#r7_158) **Transaction date** – the date the transaction took place.

attention_pms If the *Reporting transaction or CGT calculations* field is **TRN**, this field must be reported.

[7.159](#r7_159) **Transaction reference** – the reference assigned internally by either the share registry or the listed entity to uniquely identify this transaction.

attention_pms If the *Reporting transaction or CGT calculations* field is **TRN**, this field must be reported.

[7.160](#r7_160) **Transaction impact code** – indicates the impact of the transaction

Valid values are:

**D** – decrease

**I** – increase

**Z** – indicates movement quantity equals zero

attention_pms If the *Reporting transaction or CGT calculations* field is **TRN**, this field must be reported.

[7.161](#r7_161) **Quantity** – the number of securities that either increased or decreased the investor’s holdings.

attention_pms If the *Reporting transaction or CGT calculations* field is **TRN**, this field must be reported.

[7.162](#r7_162) **Price per security** – the price per security the securities were bought or sold for.

attention_pms This amount is to be reported to 6 decimal places. Do not include the decimal point in this field.

[7.163](#r7_163) **Total payment to investor** – the total value of the transaction. This field is used when the investor is receiving a benefit, while the *Price per security* field is used when the investor is purchasing or selling securities.

attention_pms If the *Reporting transaction or CGT calculations* field is **TRN** andthe *Transaction sub-type code* field is **RET,** this fieldis mandatory and must be reported.

[7.164](#r7_164) **Currency used to calculate** – must contain the ISO 4217, 3 character currency code that identifies the currency used to calculate unit movements and currency amounts.

attention_pms If the *Reporting transaction or CGT calculations* field is **TRN**, this field must be reported.

[7.165](#r7_165) **Currency exchange rate used to calculate** – this indicates the exchange rate used to calculate the payment to the investor. Must be expressed as the amount of foreign currency necessary to buy 1 Australian dollar.

attention_pms If the *Reporting transaction or CGT calculations* field is **TRN**, this field must be reported.

attention_pms For the *Currency exchange rate used to calculate* field, amounts are to be reported to 6 decimal places. Do not include the decimal point in this field.

[7.166](#r7_166) **Related identifier** - Where a corporate action has impacts across more than one security, this field should be used to report the other APIR, security code or ABN. For example, where the in-specie distribution of securities in ABC is the result of a return of capital from DEF, the linked security code field should report DEF to allow the data to be linked.

attention_pms All APIR codes will be exactly 9 characters with the last two characters as the ISO 3166-2 country code of the participant. All security codes for listed securities will be a minimum of 3 characters and exactly match the code used to identify the security on the relevant financial market, such as the ASX. All ABNs for unlisted securities will be exactly 11 characters.

[7.167](#r7_167) **Transaction fees** –any fees charged that would form part of the cost base of the asset.

attention_pms If the *Reporting transaction or CGT calculations* field is **TRN**, this field must be reported.

[7.168](#r7_168) **Balance after transaction** – the number of securities held at the end of the reporting period after the current transaction is taken into account.

attention_pms If the *Reporting transaction or CGT calculations* field is **TRN**, this field must be reported.

[7.169](#r7_169) **Date of disposal** - The date that the security was sold, redeemed, surrendered or disposed of, this should be the date that the transaction was entered into, not the date that it settled.

attention_pms If the *Reporting transaction or CGT calculations* field is **CGT**, this field must be reported.

[7.170](#r7_170) **Date of CGT acquisition** - The date that the security was bought, received or acquired, this should be the date that the transaction was entered into, not the date that it settled. Where the parcel contains securities with different acquisition dates, provide the earliest acquisition date.

attention_pms If the *Reporting transaction or CGT calculations* field is **CGT**, this field must be reported.

[7.171](#r7_171) **Number of securities disposed of** – The quantity of securities that were sold, redeemed, surrendered or disposed of.

attention_pms If the *Reporting transaction or CGT calculations* field is **CGT**, this field must be reported.

[7.172](#r7_172) **Number of disposed securities acquired in the last 12 months** – the number of securities within the parcel that were disposed of that would not be eligible for the 50% CGT discount as they were acquired during the last 12 months.

[7.173](#r7_173) **Proceeds from securities disposed** - the amount of money or the value of any property the investor receives, or is entitled to receive as a result of a CGT event. If the investor receives (or is entitled to receive) foreign currency, work out the capital proceeds by converting it to Australian currency at the time of the relevant CGT event.

attention_pms If the *Reporting transaction or CGT calculations* field is **CGT**, this field must be reported.

[7.174](#r7_174) **Original cost of securities disposed of** - This includes money paid (or required to be paid) for the securities and the market value of property given (or required to be given) to acquire the securities.

[7.175](#r7_175) **Tax deferred distributions** – the distributions associated with the parcel of securities that were disposed of over the entire time they were held.

[7.176](#r7_176) **Tax cost base** - The cost base of a CGT asset is generally the cost of the asset when the investor bought it. However, it also includes certain other costs associated with acquiring, holding and disposing of the asset. If the transaction results in a capital loss, from these events, the reduced cost base of the CGT asset should be reported here.

attention_pms If the *Reporting transaction or CGT calculations* field is **CGT**, this field must be reported.

[7.177](#r7_177) **Parcel selection methodology** - Provide the method used to select the securities that were disposed of.

This field must contain one of the following valid values:

**ALL** - all securities sold

**FIFO** - first in first out

**HCFO** - highest cost first out

**LIFO** - last in first out

**OTHR** - other method

attention_pms If the *Reporting transaction or CGT calculations* field is **CGT**, this field must be reported.

[7.178](#r7_178) **Gross capital gain or loss** - the gross capital gain or loss taking into account all the elements of the cost base and any reductions for tax deferred distributions or returns of capital. Where the taxpayer was provided with a gross capital gain or loss, supply the same figure here.

attention_pms If the *Reporting transaction or CGT calculations* field is **CGT**, this field must be reported.

[7.179](#r7_179) **Loss or gain –** Is the amount reported in the *Gross capital gain or loss* field a loss or a gain.

This field must contain one of the following valid values:

**G** - gain

**L** - loss

attention_pms This field should be completed if there is an amount at the *Gross capital gain or loss* field.

[7.180](#r7_180) **Discounted capital gain** - The capital gain amount taking into account any discount that the taxpayer may be eligible for. Where the taxpayer made a loss or is not provided with this information, zero fill this field. Where the taxpayer was provided with a discounted gain amount, supply the same amount here.

[7.181](#r7_181) **Record identifier** – must be set to **DINVESTOR**.

[7.182](#r7_182) **Sequence number of DINVESTOR record** – the sequence number of:

* + an *Investor data record* following an *Investment account data record,*
  + an *Investor data record* following a *Farm management deposit account data record,*
  + an *Investor data record* following a *Supplementary income account data record, and*
  + an *Investor data record* following a *Sale of securities 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*.

[7.183](#r7_183) **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.

[7.184](#r7_184) **Investor entity type** – identifies the type of investor holding the account.

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

**C** – corporation

**D** – deceased

**G** – government organisation

**I** – individual

**O** – other non-individual

**P** – partnership

**S** – super fund

**T** – trust

attention_pms If the *Type of payment* field = **FMD** then the *Investor entity type* field must be set to **D** or **I**. If an account is held by one non-individual investor and the *Investor entity type* field = **C, G, O, P, S,** or **T** 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.

[7.185](#r7_185) **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

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 [10 Algorithms](#Alogorithms).

[7.186](#r7_186) **Investor Australian business number** – the ABN of the investor, this must be a valid ABN. See section [10 Algorithms](#Alogorithms) for more information on the ABN.

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

[7.187](#r7_187) **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.

[7.188](#r7_188) **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.

[7.189](#r7_189) **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.

[7.190](#r7_190) **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.

[7.191](#r7_191) **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. For all other individual investors, investment bodies that have captured this information are requested to provide it to assist the ATO to correctly identify 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.

[7.192](#r7_192) **Gender** – for individual investors, this field must contain one of the following codes:

**M** – male

**F** – female

**X** - indeterminate

**U** – not known

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

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

[7.193](#r7_193) **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, G, O, P, S** or **T** then the *Non-individual investor name* field must be present. If the *Investor entity type* field = **D** or **I** 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.

[7.194](#r7_194) **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.

[7.195](#r7_195) **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.

[7.196](#r7_196) **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 pages 34-35.

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

[7.197](#r7_197) **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.

[7.198](#r7_198) **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.

[7.199](#r7_199) **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.

[7.200](#r7_200) **Overseas suburb, town or locality** – the suburb, town or locality of the overseas address of the non-resident investor for tax purposes.

[7.201](#r7_201) **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.

[7.202](#r7_202) **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.

[7.203](#r7_203) **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.

[7.204](#r7_204) **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](http://www.ato.gov.au/)

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

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.

[7.205](#r7_205) **Non-resident investor country of residence for tax purposes** – the non-resident investor country of residence for tax purposes.

[7.206](#r7_206) **Date of change of residency status from non-resident to resident** – the date the

investor’s residency status changed from non-resident to resident.

[7.207](#r7_207) **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 to indicate blanks.

[7.208](#r7_208) **Record identifier** – must be set to **FILE-TOTAL**.

[7.209](#r7_209) **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)*
* *Security level data record(s)*
* *Investment account data record(s)*
* *Supplementary income account data record(s)*
* *Farm management deposit account data record(s)*
* *Sale of securities data record(s)*
* *Investor data record(s)*
* *File total data record*.

[7.210](#r7_210) **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.

[7.211](#r7_211) **Count of SLDR records in the file** – the count of all *Security level data records* in the file.

[7.212](#r7_212) **Count of DACCOUNT records in the file** – the count of all *Investment account data records* in the file.

[7.213](#r7_213) **Count of DACCSUPP records in the file** – the count of all *Supplementary income account data records* in the file.

[7.214](#r7_214) **Count of DFMDACCT records in the file** – the count of all *Farm Management Deposit account data records* in the file.

[7.215](#r7_215) **Count of DSALESEC records in the file** – the count of all *Sale of Securites data records* in the file.

[7.216](#r7_216) **Count of DINVESTOR records in the file** – the count of all *Investor data records* in the file.

8 Examples of standard AIIR data files

Further AIIR reporting examples are contained in the AIIR companion guide.

Greenwich Limited is both the supplier and the reporter of its own AIIR data. It also reports attributions for its subsidiary, Greenwich Growth Trust which is an AMIT. It has developed its own ‘in-house’ software application, GBLAIIR, for supplying AIIR data to the ATO and will be using GBLAIIR version 11.0.0 to supply AIIR data for the 2016-17 financial year.

The content of the example file below has been limited to the following three reporting scenarios:

* interest bearing deposit (INT)
* unit trust distributions (UTD)
* attributions from an AMIT (AMT).

These investments are held by resident, non-resident, individual and non-individual investors. The interest bearing deposit 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 |
| Supplementary income account data record | 1 |
| Investor data record | 1 |
| Investment body identity data record | 1 |
| Software data record | 1 |
| Investment account data record | 1 |
| Supplementary income 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 = 30062017  Spec Ver num = FINVAV11.0 |
| Supplier data record 2 | IDENTREGISTER2 |  | Supplier name = Greenwich Limited |
| Supplier data record 3 | IDENTREGISTER3 |  | Supplier street address and supplier postal address for correspondence. |
| Investment body identity data record | IDENTITY | 00001 | Financial Year = 2017  IB name = Greenwich 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 [unit trust distributions] |
| Supplementary income account data record 1 | DACCSUPP | 01 | Supplementary data linked to Investment account data record 2 [unit trust distributions] |
| Investor data record 1 | DINVESTOR | 01 | Investor 1 linked to Investment account data record 2 |
| Investment body identity data record 2 | IDENTITY | 00002 | Financial Year = 2017  IB name = Greenwich Growth Trust |
| Software data record | SOFTWARE |  | Software product type |
| Investment account data record 1 | DACCOUNT | 00000001 | Investment account data record 1 [Attributed Managed investment trust] |
| Supplementary income account data record 1 | DACCSUPP | 01 | Supplementary data linked to Investment account data record 1 [Attributed Managed investment trust] |
| Investor data record 1 | DINVESTOR | 01 | Investor 1 linked to Investment account data record 1 |
| File total data record | FILE-TOTAL |  | Count of **all** records in the file = 17  Count of IDENTITY records in file = 2  Count of DACCOUNT records in file = 3  Count of DACCSUPP records in file = 2  Count of DINVESTOR records in file = 4 |

Following are the sample records for GREENWICH 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 | 30062017 |
| 38-38 | Filler | blank fill |
| 39-39 | Type of report | A |
| 40-40 | Filler | blank fill |
| 41-50 | ATO reporting specification version number | FINVAV11.0 |
| 51-850 | 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 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 | AIIR17GBL1 |
| 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 1

|  |  |  |
| --- | --- | --- |
| **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 | 2017 |
| 21-31 | Investment body Australian business number (ABN) or withholding payer number (WPN) | 25032159014 |
| 32-34 | Investment body branch number | 001 |
| 35-234 | Investment body registered name | GREENWICH LIMITED |
| 235-310 | Investment body trading name | GREENWICH LIMITED |
| 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 | N |
| 586-593 | SAP year end date | 00000000 |
| 594-594 | Future reporting obligation | Y |
| 595-595 | Report format indicator | S |
| 596-596 | Investment body entity type code | C |
| 597-599 | Investment body entity sub-type code | blank fill |
| 600-850 | Filler | blank fill |

Software data record 1

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 850 |
| 4-11 | Record identifier | SOFTWARE |
| 12-91 | Software product type | INHOUSE GBLAIIRVER 11.0 |
| 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 | 30062017 |
| 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 | Filler | blank fill |
| 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 | Deductions relating to non-primary production distributions | 000000000000 |
| 480-515 | Filler | blank fill |
| 516-527 | CGT concession amount or AMIT CGT gross up 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 | Net exempt income | 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) or non-resident member ss276-105(2)(a) or (b) assessable amounts | 000000000000 |
| 696-707 | Non-resident beneficiary ss98(4) or non-resident member ss276-105(2)(c) assessable amounts | 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 |
| 819-830 | Exploration credits | 000000000000 |
| 831-842 | Listed investment company capital gain deduction | 000000000000 |
| 843-850 | Filler | blank fill |

Investor data record 1

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 | Gender | 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 2

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 | Gender | 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

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 | 00000002 |
| 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 | 30062017 |
| 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 | Filler | blank fill |
| 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 | 000000100000 |
| 408-419 | Unfranked dividends declared to be conduit foreign income | 000000000000 |
| 420-431 | Franked dividends | 000000140000 |
| 432-443 | Franking credit | 000000060000 |
| 444-455 | Other taxable Australian income | 000000630000 |
| 456-467 | Non-primary production income | 000001030000 |
| 468-479 | Deductions relating to non-primary production distributions | 000000000000 |
| 480-515 | Filler | blank fill |
| 516-527 | CGT concession amount or AMIT CGT gross up amount | 000000007000 |
| 528-539 | Net capital gain | 000000014500 |
| 540-551 | Total current year capital gains | 000000020500 |
| 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 | Net-exempt income | 000000007500 |
| 624-635 | Tax-free amounts | 000000004500 |
| 636-647 | Tax-deferred amounts | 000000009000 |
| 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) or non-resident member ss276-105(2)(a) or (b) assessable amounts | 000000000000 |
| 696-707 | Non-resident beneficiary ss98(4) or non-resident member ss276-105(2)(c) assessable amounts | 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 |
| 819-830 | Exploration credits | 000000000000 |
| 831-842 | Listed investment company capital gain deduction | 000000000000 |
| 843-850 | 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 | Filler | blank fill |
| 77-88 | Transferor trust income | 000000000000 |
| 89-100 | CFC income | 000000000000 |
| 101-112 | Net foreign rent | 000000000000 |
| 113-124 | Unfranked distributions from trusts | 000000100000 |
| 125-136 | Franked distributions from trusts | 000000200000 |
| 137-148 | Gross cash distribution | 000000000000 |
| 149-160 | Interest exempt from withholding | 000000000000 |
| 161-172 | Capital Gains discount method – Taxable Australian property | 000000006000 |
| 173-184 | Capital Gains discount method –  Non-Taxable Australian property | 000000000000 |
| 185-196 | Capital gains other – Taxable Australian property | 000000008500 |
| 197-208 | Capital gains other – Non-Taxable Australian property | 000000000000 |
| 209-220 | Non-assessable non-exempt amount | 000000000000 |
| 221-232 | AMIT cost base net amount – excess | 000000000000 |
| 233-244 | AMIT cost base net amount - shortfall | 000000000000 |
| 245-256 | Other income | 000000000000 |
| 257-456 | Name of AMIT class | blank fill |
| 457-468 | Share of Foreign Resident Capital Gains Withholding Credits | 000000000000 |
| 469-480 | Share of Early Stage Investor tax offset | 000000000000 |
| 481-492 | Share of ESVCLP tax offset | 000000000000 |
| 493-504 | Royalties | 000000000000 |
| 505-850 | Filler | blank fill |



Investor data record 1

Regal Partnership – Investor 1 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 | 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 | Gender | 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 |







Investment body identity data record 2

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 850 |
| 4-11 | Record identifier | IDENTITY |
| 12-16 | Sequence number of IDENTITY record | 00002 |
| 17-20 | Financial year | 2017 |
| 21-31 | Investment body ABN or WPN | 25032159567 |
| 32-34 | Investment body branch number | 001 |
| 35-234 | Investment body registered name | GREENWICH GROWTH TRUST |
| 235-310 | Investment body trading name | TRUST IN US |
| 311-348 | Investment body address line 1 | LEVEL 5 BRISBANE BUILDING |
| 349-386 | Investment body address line 2 | 297 ANN ST |
| 387-413 | Suburb, town or locality | BRISBANE |
| 414-416 | State or territory | QLD |
| 417-420 | Postcode | 4000 |
| 421-440 | Country | blank fill |
| 441-478 | Investment body contact name | TRACEY ROBERTS |
| 479-493 | Investment body contact telephone number | 07 3531 4567 |
| 494-508 | Investment body contact facsimile number | 07 3531 4568 |
| 509-584 | Investment body contact email address | troberts@ggt.com.au |
| 585-585 | Reporting period indicator | N |
| 586-593 | SAP year end date | 00000000 |
| 594-594 | Future reporting obligation | Y |
| 595-595 | Report format indicator | S |
| 596-596 | Investment body entity type code | T |
| 597-599 | Investment body entity sub-type code | AMI |
| 600-850 | Filler | blank fill |

Software data record 2

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 850 |
| 4-11 | Record identifier | SOFTWARE |
| 12-91 | Software product type | INHOUSE GBLAIIRVER 11.0 |
| 92-850 | Filler | blank fill |

Investment account data record 1

AMTs reported for a resident individual, Bruce Biggs

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 850 |
| 4-11 | Record identifier | DACCOUNT |
| 12-19 | Sequence number of DACCOUNT record | 00000005 |
| 20-44 | Investment reference number | 123456149 |
| 45-69 | Account reference number | AMIT 01 |
| 70-75 | BSB number | 123456 |
| 76-105 | Branch location | blank fill |
| 106-305 | Account name | B BRIGGS |
| 306-307 | Number of investors in the account | 01 |
| 308-309 | Number of investor records provided | 01 |
| 310-317 | Date of payment | 30062017 |
| 318-318 | Type of investment | 0 |
| 319-321 | Type of payment | AMT |
| 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 | Filler | blank fill |
| 372-383 | Cash or non-cash value of an investment related betting chance prize | 000000000000 |
| 384-395 | Interest | 000000022500 |
| 396-407 | Unfranked dividends not declared to be conduit foreign income | 000000100000 |
| 408-419 | Unfranked dividends declared to be conduit foreign income | 000000000000 |
| 420-431 | Franked dividends | 000000700000 |
| 432-443 | Franking credit | 000000300000 |
| 444-455 | Other taxable Australian income | 000000010000 |
| 456-467 | Non-primary production income | 000000132500 |
| 468-479 | Deductions relating to non-primary production distributions | 000000000000 |
| 480-515 | Filler | blank fill |
| 516-527 | CGT concession amount or AMIT CGT gross up amount | 000000000000 |
| 528-539 | Net capital gain | 000000050000 |
| 540-551 | Total current year capital gains | 000000050000 |
| 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 | Net exempt income | 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) or non-resident member ss276-105(2)(a) or (b) assessable amounts | 000000000000 |
| 696-707 | Non-resident beneficiary ss98(4) or non-resident member ss276-105(2)(c) assessable amounts | 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 |
| 819-830 | Exploration credits | 000000000000 |
| 831-842 | Listed investment company capital gain deduction | 000000000000 |
| 843-850 | Filler | blank fill |

Supplementary income account data record 1

Supplementary income reported for Bruce Biggs

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length (=850) | 850 |
| 4-11 | Record identifier (=DACCSUPP) | DACCSUPP |
| 12-14 | Supplementary income payment type | AMT |
| 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 | Filler | blank fill |
| 77-88 | Transferor trust income | 000000000000 |
| 89-100 | CFC income | 000000000000 |
| 101-112 | Net foreign rent | 000000000000 |
| 113-124 | Unfranked distributions from trusts | 000000100000 |
| 125-136 | Franked distributions from trusts | 000001000000 |
| 137-148 | Gross cash distribution | 000000000000 |
| 149-160 | Interest exempt from withholding | 000000000000 |
| 161-172 | Capital Gains discount method – Taxable Australian property | 000000000000 |
| 173-184 | Capital Gains discount method –  Non-Taxable Australian property | 000000000000 |
| 185-196 | Capital gains other – Taxable Australian property | 000000050000 |
| 197-208 | Capital gains other – Non-Taxable Australian property | 000000000000 |
| 209-220 | Non-assessable non-exempt amount | 000000000000 |
| 221-232 | AMIT cost base net amount – excess | 000000000000 |
| 233-244 | AMIT cost base net amount - shortfall | 000000000000 |
| 245-256 | Other income | 000000000000 |
| 257-456 | Name of AMIT class | blank fill |
| 457-468 | Share of Foreign Resident Capital Gains Withholding Credits | 000000000000 |
| 469-480 | Share of Early Stage Investor tax offset | 000000000000 |
| 481-492 | Share of ESVCLP tax offset | 000000000000 |
| 493-504 | Royalties | 000000000000 |
| 505-850 | Filler | blank fill |

Investor data record 1

Bruce Biggs - 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 | 123456149 |
| 40-64 | Customer reference number | CR987456321ABC |
| 65-65 | Investor entity type | I |
| 66-74 | Investor tax file number | 256987458 |
| 75-85 | Investor Australian business number | Blank fill |
| 86-105 | Non-resident investor tax identification number | blank fill |
| 106-135 | Individual investor surname | BIGGS |
| 136-150 | Individual investor first given name | BRUCE |
| 151-165 | Individual investor second given name | Blank fill |
| 166-173 | Individual investor date of birth | 25031969 |
| 174-174 | Gender | M |
| 175-374 | Non-individual investor name | blank fill |
| 375-412 | Australian address line 1 | 25 BANFIELD ST |
| 413-450 | Australian address line 2 | blank fill |
| 451-477 | Australian suburb, town or locality | CHERMSIDE |
| 478-480 | Australian state or territory | QLD |
| 481-484 | Australian postcode | 4034 |
| 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 4321 |
| 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 | 00000017 |
| 22-29 | Count of IDENTITY records in the file | 00000002 |
| 30-37 | Count of SLDR records in the file | 00000000 |
| 38-45 | Count of DACCOUNT records in the file | 00000003 |
| 46-53 | Count of DACCSUPP records in the file | 00000002 |
| 54-61 | Count of DFMDACCT records in the file | 00000000 |
| 62-69 | Count of DSALESEC records in the file | 00000000 |
| 70-77 | Count of DINVESTOR records in the file | 00000004 |
| 78-850 | Filler | blank fill |

Sale of Securities example

Oranges and Tangerines is a managed fund. On the 2nd of August 2017 OTG demergers a new managed fund - Candied Peel (CPE) and calculates that rollover relief is available and 18% of the original cost base for OTG should be reallocated to CPE. This calculation is finalised in September 2018

At the end of 2017-18 year Oranges and Tangerines provides the AIIR report to the ATO. They report the *Security level data record* to report details of the cost based reallocation. They also report the *Sale of securities data record* to provide information on the allocation of CPE units as a result of the demeger.

In this example, an investor receives 20 units in CPE as a result of the demerger from OTG.

|  |
| --- |
| danger_pms The *Security Level data record* and the *Sale of Securities data record* are not to be reported until the 2017-18 financial year onwards. |

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 | 30062018 |
| 38-38 | Filler | blank fill |
| 39-39 | Type of report | A |
| 40-40 | Filler | blank fill |
| 41-50 | ATO reporting specification version number | FINVAV11.0 |
| 51-850 | 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 | OTG |
| 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 | AIIR17SAU1 |
| 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 | Sales.admin@OTG.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 | 2018 |
| 21-31 | Investment body Australian business number (ABN) or withholding payer number (WPN) | 25032159014 |
| 32-34 | Investment body branch number | 001 |
| 35-234 | Investment body registered name | ORANGES AND TANGERINES GROUP |
| 235-310 | Investment body trading name | ORANGES AND TANGERINES |
| 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@OTG.com.au |
| 585-585 | Reporting period indicator | N |
| 586-593 | SAP year end date | 00000000 |
| 594-594 | Future reporting obligation | Y |
| 595-595 | Report format indicator | S |
| 596-596 | Investment body entity type code | C |
| 597-599 | Investment body entity sub-type code | blank fill |
| 600-850 | Filler | blank fill |

Software data record

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 850 |
| 4-11 | Record identifier | SOFTWARE |
| 12-91 | Software product type | INHOUSE SECURITYSALES 11.0 |
| 92-850 | Filler | blank fill |

Security level data record

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record | 850 |
| 4-7 | Record identifier | SLDR |
| 8-12 | Sequence number of SLDR record | 00001 |
| 13-15 | Security level action code | CBA |
| 16-23 | Date | 02082017 |
| 24-24 | Identifier type (1) | 1 |
| 25-35 | Identifier (1) | OTG2002AU |
| 36-40 | Identifier (1) cost base percentage | 08200 |
| 41-41 | Identifier type (2) | 1 |
| 42-52 | Identifier (2) | CPE5008AU |
| 53-57 | Identifier (2) cost base percentage | 01800 |
| 58-58 | Identifier type (3) | 0 |
| 59-69 | Identifier (3) | 0 |
| 70-74 | Identifier (3) cost base percentage | 00000 |
| 75-850 | Filler | blank fill |

Sale of Securities data record

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 850 |
| 4-11 | Record identifier | DSALESEC |
| 12-13 | Sequence number of the DSALESEC record | 01 |
| 14-38 | Investment reference number | 123456789 |
| 39-63 | Account reference number | blank fill |
| 64-64 | Identifier type | 3 |
| 65-75 | Identifier | CPE5008AU |
| 76-78 | Reporting transactions or CGT calculations | TRN |
| 79-81 | Transaction reason code | RWR |
| 82-84 | Transaction sub-type code | DEM |
| 85-97 | Balance before transaction | 0000000000000 |
| 98-105 | Transaction date | 02082017 |
| 106-113 | Transaction reference | TBASCOGE |
| 114-114 | Transaction impact code | I |
| 115-126 | Quantity | 000000000020 |
| 127-139 | Price per security | 0000001256985 |
| 140-152 | Total payment to investor | 0000000000000 |
| 153-155 | Currency used to calculate | AUD |
| 156-168 | Currency exchange rate used to calculate | 0000001000000 |
| 169-179 | Related indentifier | OTG |
| 180-192 | Transaction fees | 0000000010000 |
| 193-205 | Balance after transaction | 0000000000020 |
| 206-213 | Date of disposal | 00000000 |
| 214-221 | Date of CGT acquisition | 00000000 |
| 222-233 | Number of securities disposed of | 000000000000 |
| 234-245 | Number of disposed securities acquired in the last 12 months | 0000000000 |
| 246-258 | Proceeds from securities disposed | 000000000000 |
| 259-271 | Original cost of securities disposed of | 000000000000 |
| 272-284 | Tax deferred distributions | 000000000000 |
| 285-297 | Tax cost base | 000000000000 |
| 298-301 | Parcel selection methodology | blank fill |
| 302-314 | Gross capital gain or loss | 000000000000 |
| 315-315 | Loss or gain | blank fill |
| 316-328 | Discounted capital gain | 000000000000 |
| 329-850 | Filler | blank fill |

Investor data record

|  |  |  |
| --- | --- | --- |
| **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 | Gender | blank fill |
| 175-374 | Non-individual investor name | APPLES AND ORANGES |
| 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 |

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 | 00000009 |
| 22-29 | Count of IDENTITY records in the file | 00000001 |
| 30-37 | Count of SLDR records in the file | 00000001 |
| 38-45 | Count of DACCOUNT records in the file | 00000000 |
| 46-53 | Count of DACCSUPP records in the file | 00000000 |
| 54-61 | Count of DFMDACCT records in the file | 00000000 |
| 62-69 | Count of DSALESEC records in the file | 00000001 |
| 70-77 | Count of DINVESTOR records in the file | 00000001 |
| 78-850 | 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* 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* 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* field in *Supplier data record 2* (the *supplier file reference* field of the original or previously supplied file)
* The *Sequence number of* the *IDENTITY record* 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 it only contains *Investment account data records* and *Investor data records*:

* 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. Corrected records should only be used to correct monetary amounts. If other details need to be corrected such as investor name, TFN or ABN, a replacement file must be used.

If an investment body makes adjustments to investment income amounts in the *Investment account data record, the Supplementary income account data record, the Farm management deposit account data record* and the *Sale of securities 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 *Security level data record* that has been corrected (if any)
* 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)
* the *Sale of securities 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* 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* field must be set to **C**
* *Supplier data record 2* – *Supplier file reference* 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* 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* field must be set to the sequence number of the *Investment body identity data record* in the original file
* *Software data record* - *Software product type* field must be set to the *Software product type* in the original file
* *Security level data record* (if any) – *Sequence number of SLDR record* field must be set to the sequence number of the *Security level data record* in the original file
* *Investment account data record* – *Sequence number of DACCOUNT record* 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* 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* field must be set to the sequence number of the *Farm management deposit account data record* in the original file
* *Sale of securities data record* (if any) – *Sequence number of DSALESEC record* field must be set to the sequence number of the *Sale of securities data record* in the original file
* *Investor data record* – *Sequence number of DINVESTOR record* 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.

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10 Algorithms

TFN algorithm

The TFN algorithm is a mathematical formula that tests the validity of numbers quoted as TFNs. Its use in software is recommended as it will minimise TFN errors and may subsequently reduce the need for contact between 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 bona fide 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:SIPO@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:SIPO@ato.gov.au)

ABN algorithm

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

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

WPN algorithm

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

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

11 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.

□ A *Supplementary income account data record* has been completed where the *Type of payment* field of the *Investment Account Data Record* is **AMT** or **UTD**.

12 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 identity data 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.

|  |
| --- |
| attention_pms Corrected TFN and ABN files will be returned to Suppliers via the Portal. |

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) | [12.1](#d12_01) |
| 4-11 | 8 | AN | M | Record identifier (=TFNIDENT) | [12.2](#d12_02) |
| 12-12 | 1 | A | M | Run type (=P or T) | [12.3](#d12_03) |
| 13-13 | 1 | AN | S | Filler | [12.4](#d12_04) |
| 14-14 | 1 | A | M | Type of report (=A) | [12.5](#d12_05) |
| 15-90 | 76 | A | M | ATO business line sending the return data | [12.6](#d12_06) |
| 91-105 | 15 | AN | M | ATO contact telephone number | [12.7](#d12_07) |
| 106-120 | 15 | AN | M | ATO contact facsimile number | [12.8](#d12_08) |
| 121-121 | 1 | AN | S | Filler | [12.9](#d12_09) |
| 122-129 | 8 | DT | M | ATO file creation date | [12.10](#d12_10) |
| 130-140 | 11 | N | M | ATO file reference number | [12.11](#d12_11) |
| 141-150 | 10 | AN | M | ATO report specification version number (=FINVAV11.0) | [12.12](#d12_12) |
| 151-350 | 200 | AN | M | Supplier name | [12.13](#d12_13) |
| 351-361 | 11 | N | M | Supplier Australian business number (ABN) or withholding payer number (WPN) | [12.14](#d12_14) |
| 362-377 | 16 | AN | M | Supplier file reference | [12.37](#d12_37) |
| 378-394 | 17 | A | S | Filler | [12.15](#d12_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) | [12.1](#d12_01) |
| 4-11 | 8 | AN | M | Record identifier (=IDENTITY) | [12.16](#d12_16) |
| 12-211 | 200 | AN | M | Investment body name | [12.17](#d12_17) |
| 212-222 | 11 | N | M | Investment body Australian business number (ABN) or withholding payer number (WPN) | [12.18](#d12_18) |
| 223-230 | 8 | DT | M | Report start date (DDMMCCYY) | [12.19](#d12_19) |
| 231-238 | 8 | DT | M | Report end date (DDMMCCYY) | [12.20](#d12_20) |
| 239-394 | 156 | A | S | Filler | [12.15](#d12_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) | [12.1](#d12_01) |
| 4-7 | 4 | AN | M | Record identifier (=DATA) | [12.21](#d12_21) |
| 8-32 | 25 | AN | M | Investment reference number | [12.22](#d12_22) |
| 33-57 | 25 | AN | O | Customer reference number | [12.23](#d12_23) |
| 58-63 | 6 | N | O | BSB number | [12.24](#d12_24) |
| 64-93 | 30 | AN | O | Branch location | [12.25](#d12_25) |
| 94-94 | 1 | A | M | Investor entity type | [12.26](#d12_26) |
| 95-103 | 9 | N | C | Original investor tax file number | [12.27](#d12_27) |
| 104-112 | 9 | N | C | Corrected investor tax file number | [12.28](#d12_28) |
| 113-123 | 11 | N | C | Original investor Australian business number | [12.29](#d12_29) |
| 124-134 | 11 | N | C | Corrected investor Australian business number | [12.30](#d12_30) |
| 135-164 | 30 | AN | C | Individual investor surname | [12.31](#d12_31) |
| 165-179 | 15 | AN | C | Individual investor first given name | [12.32](#d12_32) |
| 180-194 | 15 | AN | O | Individual investor second given name | [12.33](#d12_33) |
| 195-394 | 200 | AN | C | Non-individual investor name | [12.34](#d12_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) | [12.1](#d12_01) |
| 4-13 | 10 | AN | M | Record identifier (=FILE-TOTAL) | [12.35](#d12_35) |
| 14-21 | 8 | N | M | Number of records | [12.36](#d12_36) |
| 22-394 | 373 | A | S | Filler | [12.15](#d12_15) |

Data field definitions – Return data file.

[12.1](#r12_01) **Record length** – will be set to **394**.

[12.2](#r12_02) **Record identifier** – will be set to **TFNIDENT**.

[12.3](#r12_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.

[12.4](#r12_04) **Filler** – for ATO use. This field will be blank filled.

[12.5](#r12_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.

[12.6](#r12_06) **ATO business line sending the return data** – will be set to **Australian Taxation Office – CIDC**.

[12.7](#r12_07) **ATO contact telephone number** – the telephone number of the ATO business line sending the data.

[12.8](#r12_08) **ATO contact facsimile number** – the facsimile number of the ATO business line sending the data.

[12.9](#r12_09) **Filler** – for ATO use. This field will be blank filled.

[12.10](#r12_10) **ATO file creation date** – the date the return file was created by the ATO.

[12.11](#r12_11) **ATO file reference number** – a number that uniquely identifies the return file.

[12.12](#r12_12) **ATO report specification version number** – will be set to **FINVAV11.0**.

[12.13](#r12_13) **Supplier name** – the name of the organisation that sent the AIIR file.

[12.14](#r12_14) **Supplier Australian business number (ABN) or withholding payer number (WPN)** – the ABN or WPN of the supplier that sent the AIIR file.

[12.15](#r12_15) **Filler** – for ATO use. This field will be blank filled.

[12.16](#r12_16) **Record identifier** – will be set to **IDENTITY**.

[12.17](#r12_17) **Investment body name** – the full name of the investment body that lodged the AIIR.

[12.18](#r12_18) **Investment body Australian business number (ABN) or withholding payer number (WPN)** – the ABN or WPN of the investment body that lodged the AIIR.

[12.19](#r12_19) **Report start date** – the start date of the reporting period.

For example, if the AIIR was for the 2016-17 financial year, this field will be set to 01072016.

[12.20](#r12_20) **Report end date** – the end date of the reporting period.

For example, if the AIIR was for the 2016-17 financial year, this field will be set to 30062017.

[12.21](#r12_21) **Record identifier** – will be set to **DATA**.

[12.22](#r12_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.

[12.23](#r12_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.

[12.24](#r12_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.

[12.25](#r12_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.

[12.26](#r12_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

[12.27](#r12_27) **Original investor tax file number** – the investor TFN provided by the investment body in the AIIR.

[12.28](#r12_28) **Corrected investor tax file number** – the corrected investor TFN or all zeros.

[12.29](#r12_29) **Original investor Australian business number** – the investor ABN provided by the investment body in the AIIR.

[12.30](#r12_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.

[12.31](#r12_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.

[12.32](#r12_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.

[12.33](#r12_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.

[12.34](#r12_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.

[12.35](#r12_35) **Record identifier** – will be set to **FILE-TOTAL**.

[12.36](#r12_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*.

[12.37](#r12_37) **Supplier file reference** – the supplier file reference in the AIIR file.

13 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 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, contact SIPO:

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