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| Specification | Software developers | September 2017 | UNCLASSIFIED |
| format | Audience | Date | Classification |

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| Electronic reporting specification  Employee share scheme (ESS) annual report version 3.0.0 | |
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| attention_pms | direction_pms |
| UNCLASSIFIED | For further information or questions, call 13 28 66 |

Changes in this version of the specification

**Differences between version 2.0.0 and version 3.0.0**

**General key changes**

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

Field format N definition has had added wording for clarification.

**Section 9 Amendments –** has had wording updated and examples added for clarification.

Reference numbers have changed in the Employee details data record due to deleting and inserting of fields.

Change to field format:

* **6.32** *Date of Birth* changed from D to NS
* **6.60** *Plan date* changed from D to NS

Change to field type

* **6.45** *Number of ESS interests acquired during the year under deferral scheme* changed from C to O
* **6.*31*** *Discount amounts are assessable or gross (=A or G)* changed from M to C
* **6.60** *Plan date* changed from M to C

Update of definitions:

* **6.50** *Discount amounts are assessable or gross*.
* **6.60** *Plan date*.

Renamed field:

* **6.46** *Discount from deferral schemes* has been changed to **6.48** *Discount from deferral schemes with a deferred taxing point during the year.*

Removed fields:

* **6.36** *Number of schemes* field has been removed.
* **6.48** *Number of ESS interest from a foreign source or foreign employment* field has been removed.
* **6.57** *Start date of overseas employment* and **6.58** *End date of overseas employment* fields have been merged together and renamed.

New fields :

* **6.40** *Acquisition price of shares acquired under taxed up front schemes – eligible for reduction*.
* **6.43** *Acquisition price of shares acquired under taxed up front schemes – not eligible for reduction.*
* **6.47** *Acquisition price of shares acquired under a deferral scheme.*
* **6.58** *Number of days of overseas employment.* (Replaces the merged fields of **6.57** and **6.58**) and a new alert box has been added.

ACRONYMS

|  |  |
| --- | --- |
| **Acronym** | **Description** |
| ABN | Australian business number |
| ATO | Australian Taxation Office |
| CHESS | Clearing House Electronic Subregister System |
| EOF | end of file |
| ESS | employee share scheme |
| HIN | Holder identification number |
| SIPO | Software Industry Partnership Office |
| SRN | Security holder reference number |
| TFN | tax file number |

DEFINITIONS

|  |  |
| --- | --- |
| **Term** | **Description** |
| Employee | For the purpose of this document, an employee is defined as a participant and owner of employee share scheme (ESS) interests. |
| ESS interest | An ESS interest in a company is a beneficial interest in a share, stapled security or a right to acquire them. |
| Intermediary | The intermediary (Supplier) is the organisation who has lodged the *Employee share scheme (ESS) annual report* with the Australian Taxation Office (ATO).  This is the organisation (as authorised by the ESS reporting party) that manages the affairs of one or more ESS reporting parties. An intermediary may be an ESS administrator, computer service provider, trustee company, tax agent, accountant or employee of an ESS provider. |
| Reporting party | A reporting party (Provider) is an entity that provides an employee share scheme to employees. It is the responsibility of the reporting party to ensure that the *Employee share scheme (ESS) annual report* is completed correctly and lodged with the ATO by the due date. |
| Start-up company | A start-up company for the purposes of ESS is a company that fits the definition prescribed by the law (i.e. unlisted, less than $50m turnover, less than 10 years incorporation) and is therefore eligible to issue ESS interests under the start-up concessions. |

Table of contents

[1 Introduction 1](#_Toc493677319)

[Who should use this specification 1](#_Toc493677320)

[Lodging electronically 1](#_Toc493677321)

[2 Legal requirements 2](#_Toc493677322)

[Reporting obligations 2](#_Toc493677323)

[Retention of information 2](#_Toc493677324)

[Extension of time to lodge 2](#_Toc493677325)

[Privacy 3](#_Toc493677326)

[3 Reporting procedures 4](#_Toc493677327)

[Reporting for the first time 4](#_Toc493677328)

[Reporting via the internet 5](#_Toc493677329)

[Getting started 5](#_Toc493677330)

[Data quality 6](#_Toc493677331)

[Backup of data 6](#_Toc493677332)

[4 Data file format 7](#_Toc493677333)

[File content 7](#_Toc493677334)

[Sort order of the report data file 7](#_Toc493677335)

[Logical structure of an ESS file 8](#_Toc493677336)

[5 Record specifications 10](#_Toc493677337)

[File name 10](#_Toc493677338)

[CR, LF and EOF markers 10](#_Toc493677339)

[Description of terms used in data record specifications 12](#_Toc493677340)

[Intermediary data record 15](#_Toc493677341)

[Reporting party identity data record 16](#_Toc493677342)

[Employee details data record 17](#_Toc493677343)

[File total data record 19](#_Toc493677344)

[6 Data field definitions and validation rules 20](#_Toc493677345)

[Reporting of address details 20](#_Toc493677346)

[Reporting of name fields 21](#_Toc493677347)

[Currency for reporting 22](#_Toc493677348)

[Field definitions and edit rules 23](#_Toc493677349)

[7 Example of data file structure 37](#_Toc493677350)

[Intermediary data record 37](#_Toc493677351)

[Reporting party identity data record 38](#_Toc493677352)

[Employee details data record 39](#_Toc493677353)

[File total data record 40](#_Toc493677354)

[8 Algorithms 41](#_Toc493677355)

[TFN algorithm 41](#_Toc493677356)

[ABN algorithm 41](#_Toc493677357)

[9 Amendments 42](#_Toc493677358)

[Reporting to the ATO 42](#_Toc493677359)

[10 More information 45](#_Toc493677360)

[Electronic Specifications 45](#_Toc493677361)

[ESS Provider enquiries 45](#_Toc493677362)

[Software developers homepage 45](#_Toc493677363)

1 Introduction

Who should use this specification

This specification is to be used in the development of software for the electronic lodgment of the *Employee share scheme (ESS)* *annual report*, for the 2018 and subsequent financial years.

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

Lodging electronically

From the 2018 financial year onwards, reporting parties and other organisations can lodge reports online using the Tax Agent Portal or Business Portal.

Lodging electronically will:

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

Providers that report online may also provide employees with electronic summaries or print them on plain paper.

 For information on providing electronic summaries or printing them on plain paper, see the *Electronic reporting specification – Self-printing employee share scheme statement - employee summaries* at <http://softwaredevelopers.ato.gov.au/>

2 Legal requirements

Reporting obligations

Under Division 392 of the *Taxation Administration Act 1953*, employee share scheme providers are required to report information via an annual report to the Commissioner following the end of the financial year as the Commissioner allows in a form approved by the Commissioner.

The due date that providers must lodge their *Employee share scheme (ESS) annual report* information to the Commissioner is by 14 August after the end of each financial year.

Retention of information

Generally, records must be kept for **five** years after the records were prepared or obtained, or **five** years after the completion of the transactions or acts to which they relate (which ever is the later), unless the Commissioner has notified the taxpayer or agent that retention of the records is not required. If the period within which the Commissioner may amend an assessment has been extended, the records have to be kept for **five** years or until the end of the extended period within which the Commissioner may amend an assessment, whichever is the later.

A copy of the data file provided to the ATO must be able to be regenerated on request by the ATO for example, where a problem has been encountered in processing the information.

Extension of time to lodge

An extension of time to lodge the ESS annual report can be requested through the team mailbox [ato-ess@ato.gov.au](mailto:ato-ess@ato.gov.au) with the following information:

* email subject: ESS extension of time request
* Company name and ABN. If the entity is a non-Australian company that does not have an ABN, then the reported name of the entity is required
* Contact name, phone number and email address
* Reason for request

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.

New private sector provisions in the Privacy Act also regulate the way many private sector organisations collect, use, secure and disclose personal information. The private sector provisions aim to give people greater control over the way information about them is handled in the private sector by requiring organisations to comply with ten national privacy principles. 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.

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).

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 developing reporting software for the electronic generation of the *Employee share scheme (ESS) annual report* should refer to this specification when developing their application. Information is also available on the Software developers homepage at [http://softwaredevelopers.ato.gov.au](http://softwaredevelopers.ato.gov.au/TFNalgorithm).

The Software developers homepage 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 if they wish to list their products on that site. Software developers who do not wish to list products do not need to register in order to access information. Subscribing for email updates is recommended for developers to be notified of significant issues and new or 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>. The test facility can be accessed from the same location.

|  |
| --- |
| attention_pms 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

Intermediaries or Reporting Parties are able to test and lodge their electronic ESS file via the Tax Agent Portal or Business 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) |

The security features of the portals address 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).

Getting started

Accesses to the portals requires:

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

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

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

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

Data quality

The ATO will process all electronic reports promptly. During processing, the information is checked for format compatibility and is subjected to data quality testing. If necessary intermediaries will be contacted with details of corrective action required.

The quality of the data provided in each report will be monitored and the ATO will advise clients if the data contained in the reports is unsatisfactory. Failure to comply with field data formats may result in rejection of the report. Corrective action is then required before re-lodgment.

Backup of data

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

4 Data file format

File content

Each file (dataset) must contain the *Intermediary data record* (page 15) that identifies, among other things, the type of report, and the contact name and address of the intermediary of the report.

The *Intermediary data record* (page 16) must be the first record on each data file. The *Intermediary data record* must be reported once only and must be followed directly by the first *Reporting party identity data record*.

The first *Reporting party identity data record* (page 17) must appear as the second record on the data file and is to be followed by the *Employee details data record(s)*.

The *Employee details data record* (page 18 and 19) contains the information of the employee and the ESS interests they have acquired.

 A data record should only be created when the reporting party is required to report in that year for that employee. For example, if an employee has not acquired an ESS interest during the year and legislation does not require that zero amount to be reported, do not create an *Employee details data record* for that employee.

The *File total data record* (page 20) 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.

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

Sort order of the report data file

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

* the *Intermediary data record*
* then the *Reporting party identity data record* for the first provider being reported
* then all *Employee details data records* for that reporting party

If there is another report from a different reporting party to be provided on the same file, then a *Reporting party identity data record* and *Employee details data records* for the next provider must follow the last *Employee details data record* for the previous reporting party.

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

Logical structure of an ESS file

File structure example

|  |
| --- |
| Intermediary data record |

|  |
| --- |
| Reporting party identity data record |
| Employee details data record |
| Employee details data record |
| Employee details data record |

Repeat the above structure – from *Reporting party identity data record* – for other providers being reported on the same file.

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

5 Record specifications

File name

To assist with easy identification of the ESS file it is recommended that it be given a meaningful name and must only contain characters from the range A-Z, 0-9, space, apostrophe, hyphen and full stop.

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)

(a) one and only one EOF character is to be supplied and must be the last character of the file.

(b) 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)

(c) if CR/LF characters are supplied, they must always occur together as a coupled pair and be on the end of each record, or

(d) 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 (b) above).

CR/LF and EOF characters are not part of the data supplied and if used, must be additional characters to the record length.

Record length (character position 1-3) in all records must be set to 996.

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.

For example, for files that do not contain CR/LF at the end of each record.

File record length is 996 characters

Length of the file = 99600

99600/996 = 100 and 0 remainder

Therefore the file is OK

If length of the file = 99800

99800/996 = 100 and 200 remainder

Therefore, there is an error in the file

For example, for files that contain CR/LF at the end of each record (this is only a check of the file length and the 998 characters must only be used for division. All record lengths in the data must be 996).

File record length is 998 characters (record 996 + CR/LF 2)

Length of the file = 99800

99800 / 998 = 100 and 0 remainder

Therefore the file is OK

If length of the file = 99900

99900 / 998 = 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 996 characters.
* There are characters at the end of the file that need to be removed. For example:
  + an extra 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 standard 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) –– 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 –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.

**D** is a date in CCYYMMDD ISO 8601 format. One byte per digit. If the day or month components are less than 10, insert a leading zero.

For example:

* + - 26 March 2018 would be reported as 20180326
    - 9 November 2017 would be reported as 20171109

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

**DT** is a date time in CCYY-MM-DDThh:mm:ss.ffTZD ISO 8601 format. If the day or month components are less than 10, insert a leading zero. Times are expressed in local time, together with a time zone offset in hours and minutes.

CCYY = four-digit year followed by a hyphen

MM = two-digit month followed by a hyphen (01-=January, etc.)

DD = two-digit day of month (01 through 31)

T = T indicates the beginning of the time element, as specified in ISO 8601

hh = two digits of hour followed by a colon (00 through 23) (am/pm NOT allowed)

mm = two digits of minute followed by a colon (00 through 59)

ss = two digits of second followed by a fullstop (00 through 59)

ff = two digits representing a decimal fraction of a second

TZD = time zone designator (+hh:mm or -hh:mm)

Exactly the components shown in the example below must be present with the specific punctuation.

For example:

* + - 5 November, 2018, 8:15:30.40 am, AU Eastern Standard Time would be reported as 2018-11-05T08:15:30.40+10:00
    - 18 January, 2018, 1:30:00.00 pm, AU Eastern Standard Time would be reported as 2018-01-18T13:30:00.00+10:00

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 zero filled.

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

All whole dollar amount fields are to be reported as dollar fields and must not contain decimal points, commas or other non-numeric characters (for example $+-). The amount must be reported in whole dollars. If an amount includes cents, the cents must be truncated (or disregarded).

For example, in an 11 character numeric (dollar amount) field:

* + - $1234.99 would be reported as 00000001234
    - $122.16 would be reported as 00000000122
    - $567.00 would be reported as 00000000567, and
    - $00.00 would be reported as 00000000000.

Any reference to shares or options is a reference to the cumulative total. For example :

Numbers of shares acquired under a start-up concession is 30

Then the market value is the value for all 30 shares – i.e. 30 x individual share price

**NS** is numeric special (0–9 and blank) – one byte per character. Numeric special fields must be right justified and characters not used must be blank filled.

All amount fields are to be reported as dollar fields and must not contain decimal points, commas or other non–numeric characters (for example $+– ). The amount must be reported in whole dollars.

For example, in a 13 character numeric (amount) field:

* + - $1234.99 would be reported as ~~bbbbbbbbb~~1234 (the character ~~b~~ is used to indicate blanks).

No entry in this field would be reported as blanks.

*Field type*–codes used are:

**M** Mandatory field that must be provided. For single character mandatory fields, a blank (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 TIME: field must not be blank or zero filled

DATE: field must not be zero filled.

NUMERIC SPECIAL: as specified in field definition

**O** Optional field that must be made available by the software developer for the intermediary / reporting party to complete. Intermediaries / reporting parties must complete the field if the data is 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

NUMERIC SPECIAL: as specified in field definition

**C** Conditional field that must be made available by the software developer for the intermediary / reporting party to complete. Intermediaries / reporting parties must complete the field as specified.

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

If the condition is not met, the field must be reported as follows

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

NUMERIC SPECIAL: as specified in field definition

**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 Field definitions and edit rules (page 24).

Intermediary data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=996) | [6.1](#d7_1) |
| 4-16 | 13 | AN | M | Record identifier (=IDENTREGISTER) | [6.2](#d7_2) |
| 17-26 | 10 | AN | M | Report specification version number (=FESSA003.0) | [6.3](#d7_3) |
| 27-37 | 11 | N | M | Australian business number | [6.4](#d7_4) |
| 38-65 | 28 | DT | M | Date timestamp report created (CCYY-MM-DDThh:mm:ss.ffTZD) | [6.5](#d7_5) |
| 66-81 | 16 | AN | O | File reference | [6.6](#d7_6) |
| 82-281 | 200 | AN | M | Name | [6.7](#d7_7) |
| 282-331 | 50 | AN | M | Contact name | [6.8](#d7_8) |
| 332-333 | 2 | N | M | Contact phone number area code | [6.9](#d7_9) |
| 334-348 | 15 | AN | M | Contact phone number | [6.10](#d7_10) |
| 349-386 | 38 | AN | M | Street address line 1 | [6.11](#d7_11) |
| 387-424 | 38 | AN | O | Street address line 2 | [6.11](#d7_11) |
| 425-451 | 27 | AN | M | Street address suburb, town or locality | [6.12](#d7_12) |
| 452-454 | 3 | A | M | Street address state or territory | [6.13](#d7_13) |
| 455-458 | 4 | N | M | Street address postcode | [6.14](#d7_14) |
| 459-478 | 20 | AN | C | Street address country | [6.15](#d7_15) |
| 479-554 | 76 | AN | M | Email address | [6.16](#d7_16) |
| 555-555 | 1 | A | M | Run type (=P or T) | [6.17](#d7_17) |
| 556-996 | 441 | A | S | Filler | [6.18](#d7_18) |

Reporting party identity data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=996) | [6.1](#d7_1) |
| 4-11 | 8 | A | M | Record identifier (=IDENTITY) | [6.19](#d7_19) |
| 12-39 | 28 | DT | M | Date timestamp report created (CCYY-MM-DDThh:mm:ss.ffTZD) | [6.5](#d7_5) |
| 40-50 | 11 | N | C | Australian business number | [6.4](#d7_4) |
| 51-54 | 4 | N | M | Financial year (CCYY) | [6.20](#d7_20) |
| 55-254 | 200 | AN | M | Name | [6.7](#d7_7) |
| 255-454 | 200 | AN | O | Reporting party trading name | [6.21](#d7_21) |
| 455-492 | 38 | AN | M | Postal address line 1 | [6.22](#d7_22) |
| 493-530 | 38 | AN | O | Postal address line 2 | [6.22](#d7_22) |
| 531-557 | 27 | AN | M | Postal address suburb, town or locality | [6.23](#d7_23) |
| 558-560 | 3 | A | M | Postal address state or territory | [6.24](#d7_24) |
| 561-564 | 4 | N | M | Postal address postcode | [6.25](#d7_25) |
| 565-584 | 20 | AN | C | Postal address country | [6.26](#d7_26) |
| 585-622 | 38 | AN | O | Contact name | [6.8](#d7_8) |
| 623-624 | 2 | N | O | Contact phone number area code | [6.9](#d7_9) |
| 625-639 | 15 | AN | O | Contact phone number | [6.10](#d7_10) |
| 640-715 | 76 | AN | M | Email address | [6.16](#d7_16) |
| 716-795 | 80 | AN | M | Software product type | [6.27](#d7_27) |
| 796-796 | 1 | A | M | ESS start-up business indicator (=Y or N) | [6.28](#d7_28) |
| 797-996 | 200 | A | S | Filler | [6.18](#d7_18) |

Employee details data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=996) | [6.1](#d7_1) |
| 4-7 | 4 | A | M | Record identifier (=DESS) | [6.29](#d7_29) |
| 8-16 | 9 | N | O | Employee tax file number | [6.30](#d7_30) |
| 17-27 | 11 | N | O | Australian business number (ABN) | [6.4](#d7_4) |
| 28-31 | 4 | N | M | Financial year (CCYY) | [6.20](#d7_20) |
| 32-47 | 16 | AN | M | Reporting party employee identifier | [6.31](#d7_31) |
| 48-55 | 8 | NS | O | Date of birth (CCYYMMDD) | [6.32](#d7_32) |
| 56-85 | 30 | AN | M | Surname or family name | [6.33](#d7_33) |
| 86-100 | 15 | AN | C | First given name | [6.34](#d7_34) |
| 101-115 | 15 | AN | O | Second given name | [6.35](#d7_35) |
| 116-153 | 38 | AN | M | Street address line 1 | [6.11](#d7_11) |
| 154-191 | 38 | AN | O | Street address line 2 | [6.11](#d7_11) |
| 192-218 | 27 | AN | M | Street address suburb, town or locality | [6.12](#d7_12) |
| 219-221 | 3 | A | M | Street address state or territory | [6.13](#d7_13) |
| 222-225 | 4 | N | M | Street address postcode | [6.14](#d7_14) |
| 226-245 | 20 | AN | C | Street address country | [6.15](#d7_15) |
| 246-265 | 20 | AN | O | SRN/HIN | [6.36](#d7_37) |
| 266-266 | 1 | A | M | Scheme type | [6.37](#d7_38) |
| 267-278 | 12 | AN | O | Security reference code | [6.38](#d7_38) |
| 279-289 | 11 | N | C | Number of ESS interests from taxed up front schemes eligible for reduction | [6.39](#d7_40) |
| 290-302 | 13 | N | C | Acquisition price of shares acquired under taxed up front schemes – eligible for reduction | [6.40](#d7_40) |
| 303-313 | 11 | N | C | Discount from taxed up front schemes – eligible for reduction | [6.41](#d7_41) |
| 314-324 | 11 | N | C | Number of ESS interests from taxed up front schemes not eligible for reduction | [6.42](#d7_42) |
| 325-337 | 13 | N | C | Acquisition price of shares acquired under taxed up front schemes – not eligible for reduction | [6.43](#d7_43) |
| 338-348 | 11 | N | C | Discount from taxed up front schemes – not eligible for reduction | [6.44](#d7_43) |
| 349-359 | 11 | N | O | Number of ESS interests acquired during the year under deferral scheme | [6.45](#d7_45) |
| 360-370 | 11 | N | C | Number of ESS interests with a deferred taxing point arising during the year | [6.46](#d7_46) |
| 371-383 | 13 | N | C | Acquisition price of shares acquired under a deferral scheme | [6.47](#d7_47) |
| 384-394 | 11 | N | C | Discount from deferral schemes with a deferred taxing point during the year | [6.48](#d7_46) |
| 395-405 | 11 | N | C | Discount on ESS interests acquired pre 1 July 2009 – and ‘cessation time’ occurred during the financial year | [6.49](#d7_47) |
| 406-418 | 13 | N | M | TFN amounts withheld from discounts | [6.50](#d7_49) |
| 419-419 | 1 | A | C | Discount amounts are assessable or gross (=A or G) | [6.51](#d7_50) |
| 420-430 | 11 | N | C | Number of shares acquired under start-up concession | [6.52](#d7_51) |
| 431-443 | 13 | N | C | Market value of shares acquired under start-up concession | [6.53](#d7_52) |
| 444-456 | 13 | N | C | Acquisition price of shares acquired under start-up concession | [6.54](#d7_53) |
| 457-467 | 11 | N | C | Number of options acquired under start-up concession | [6.55](#d7_54) |
| 468-480 | 13 | N | C | Market value of ordinary shares on the date options acquired under start-up concession | [6.56](#d7_55) |
| 481-493 | 13 | N | C | Exercise price of options acquired under start-up concession | [6.57](#d7_56) |
| 494-497 | 4 | N | C | Number of days of overseas employment | [6.58](#d7_57) |
| 498-527 | 30 | AN | M | Plan reference/identifier | [6.59](#d7_59) |
| 528-535 | 8 | NS | C | Plan date | [6.60](#d7_60) |
| 536-543 | 8 | D | M | Acquisition date (CCYYMMDD) | [6.61](#d7_61) |
| 544-544 | 1 | A | M | Amendment indicator (=A ,C or O) | [6.62](#d7_62) |
| 545-996 | 452 | A | S | Filler | [6.18](#d7_18) |

File total data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=996) | [**6.1**](#d7_1) |
| 4-13 | 10 | AN | M | Record identifier (=FILE-TOTAL) | [6.63](#d7_63) |
| 14-21 | 8 | N | M | Number of records on file | [6.64](#d7_64) |
| 22-32 | 11 | N | M | Count of IDENTITYs on file | [6.65](#d7_65) |
| 33-43 | 11 | N | M | Count of DESSs on file | [6.66](#d7_66) |
| 44-996 | 953 | A | S | Filler | [6.18](#d7_18) |

6 Data field definitions and validation rules

Reporting of address details

It is important that address information provided in the reports supports the automatic issue of correspondence to reporting parties and intermediaries. 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 and postcode.

Valid values are:

**A-Z 0-9 ( ) space & / apostrophe hyphen**

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

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

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

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

**ACT** Australian Capital Territory

**NSW** New South Wales

**NT** Northern Territory

**QLD** Queensland

**SA** South Australia

**TAS** Tasmania

**VIC** Victoria

**WA** Western Australia

**OTH** Overseas addresses

 No other abbreviations are acceptable.

The postcode field should only contain numeric values from 0000-9999. If the field is mandatory, then a valid postcode must be reported. For example, 0000 is not a valid postcode.

For an overseas address:

* The postcode field must always be set to **9999**
* The street address must be provided in the first and second address lines
* The town, state or region and area code must be reported in the suburb, town or locality field;
* The state field must be reported as **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, NY, USA 10024 would be reported as shown below:

|  |  |  |  |
| --- | --- | --- | --- |
| Character position | Field length | Field name | Content |
| 116-153 | 38 | Street address line 1 | 275 CENTRAL PARK WEST |
| 154-191 | 38 | Street address line 2 | APARTMENT 14F |
| 192-218 | 27 | Street address suburb, town or locality | NEW YORK NY 10024 |
| 219-221 | 3 | Street address state or territory | OTH |
| 222-225 | 4 | Street address postcode | 9999 |
| 226-245 | 20 | Street address country | USA |

 If the ESS reporting party has captured more than one address for an employee residing overseas and one of those is an Australian address, then the Australian address (including the postcode) must be reported rather than the overseas address.

Reporting of name fields

For employees, the 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, Ms, Mr, Dr, and OBE should not be included when reporting names.

Valid values are:

**A-Z 0-9 space apostrophe hyphen**

 Where the employee 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 employee surname or family name field.

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.

ESS reporting party, intermediary and trading names are to be reported in full with one space between words and any initials that occur in the name. However, care must be taken with some non-individual names to differentiate between initials and actual words.

For example, W.R. and J.B. Smith (a partnership) would be reported as W~~b~~R~~b~~AND~~b~~J~~b~~B~~b~~SMITH, but ABC Driving School Pty Ltd would be reported as ABC~~b~~DRIVING~~b~~SCHOOL~~b~~PTY~~b~~LTD

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

 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.

Currency for reporting

All amounts recorded must be reported in Australian whole dollars.

Field definitions and edit rules

[6.1](#r7_1) **Record length** – must be set to **996**.

[6.2](#r7_2) **Record identifier** – must be set to **IDENTREGISTER**.

[6.3](#r7_3) **Report specification version number** – must be set to the version number of the specification that the report corresponds to. For reports produced using this specification this field must be set to **FESSA003.0**

[6.4](#r7_4)**Australian business number** – the ABN of the organisation or individual and must be a valid ABN. Refer to section [8 Algorithms](#Algorithms) for information on ABN validation.

attention_pms For reporting party’s with an Australian address the value reported in the *Australian business number* in the *Reporting party identity data record* must be greater than zero. Where the reporting party’s *Street address postcode* is **9999** this field may be zero filled.

[6.5](#r7_5) **Date timestamp report created** - the date and time the report is created. It must be provided in the format CCYY-MM-DDThh:mm:ss.ffTZD.

For example:

* 5 November, 2018, 8:15:30.40 am, AU Eastern Standard Time would be reported as 2018-11-05T08:15:30.40+10:00
* 18 January, 2018, 1:30:00.00 pm, AU Eastern Standard Time would be reported as 2018-01-18T13:30:00.00+10:00

[6.6](#r7_6) **File reference** – used to record the intermediary’s own reference number. This number can then be used by the ATO in the event of any problems or questions about information contained in the report. The intermediary may find the use of such a reference useful if submitting a larger number of reports to the ATO.

[6.7](#r7_7) **Name** – the name of the organisation.

In the *Intermediary data record* this is the organisation sending the data (the intermediary). If the intermediary is a computer service provider supplying data on behalf of an ESS reporting party, then the name of the computer service provider must appear in this field.

In the *Reporting party identity data record* this is the organisation that the report is for (the ESS provider).

 The name reported in this field must correspond to the ABN that is reported in the same record. This should be the name that appears on the activity statements for that organisation.

[6.8](#r7_8) **Contact name** – the name of a person in the organisation responsible for the file or the data.

[6.9](#r7_9) **Contact phone number area code** - the Australian area code as used in conjunction with telephone numbers.

[6.10](#r7_10) **Contact phone number** – the telephone number for the nominated contact person.

For example:

* the telephone number excluding the area code (1234~~b~~5678), or
* a mobile phone number (23~~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 within the C*ontact name* field in the same record, and must not be a 1300, 1800 or call centre number.

[6.11](#r7_11) **Street address** – lines 1 and 2 must only contain the street address (excluding suburb, town or locality, state or territory, postcode and country). It may not be necessary to use both lines. If the second line is not used then the field must be blank filled.

[6.12](#r7_12) **Street address suburb, town or locality** – the suburb, town or locality for the street address.

[6.13](#r7_13) **Street address state or territory** – the state or territory for the street address. The field must be set to one of the appropriate codes (see page 19). If an overseas address is specified, then this field must be set to **OTH**.

[6.14](#r7_14) **Street address postcode** – the postcode for the street address . If an overseas address is specified, then this field must be set to **9999**.

[6.15](#r7_15) **Street address country** – the country for the street address. This field may be left blank if the country is Australia. If the *Street address postcode* is **9999** then a country other than Australia must be entered.

[6.16](#r7_16) **Email address** – must be used to provide the email address for the nominated contact person. The ATO can communicate with clients using email and it is expected that some correspondence to intermediaries or reporting parties (certain processing enquiries and general correspondence) may be issued this way. This must be a valid email address (@ must be positioned after the first character and before the last character).

[6.17](#r7_17) **Run type** – identifies the information contained in the file as test or production data. This field must be set to either **P** for production data **T** for test data.

[6.18](#r7_18) **Filler** – for use by the ATO. It must be blank filled

[6.19](#r7_19) **Record identifier** – must be set to **IDENTITY**.

[6.20](#r7_20) **Financial year** – the financial year to which the information relates. It must be provided in the format CCYY. The field cannot be greater than the current financial year and not less than 2018. For example, if the information reported is for the financial year 1 July 2017 to

30 June 2018, the *Financial year* must be reported as 2018.

 Only one financial year can be reported per file.

[6.21](#r7_21) **Reporting party trading name** – the full trading name of the reporting party. If the reporting party 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 *Name* field for the reporting party would contain ABC Holdings Pty Ltd and the *Reporting party trading name* field would contain Australian Investments.

[6.22](#r7_22) **Postal address** – lines 1 and 2 contain the postal address (excluding suburb, town or locality, state or territory, postcode and country). It may not be necessary to use both lines. If the second line is not used then the field must be blank filled.

[6.23](#r7_23) **Postal address suburb, town or** **locality** – the suburb, town or locality for the postal address.

[6.24](#r7_24) **Postal address state or territory** – report the state or territory for the postal address. The field must be set to one of the appropriate codes (see page 19). If an overseas address is specified, then this field must be set to **OTH**.

[6.25](#r7_25) **Postal address postcode** – the postcode for the postal address must be provided in this field. If the Postal address state or territory entered is **OTH** then this field must be set to **9999**.

[6.26](#r7_26) **Postal address country** – the country for the postal address. This field may be left blank if the country is Australia. If the Postal address postcode entered is **9999** then this field must not be blank or Australia.

[6.27](#r7_27) **Software product type** – the registered name of the software product and the version (if applicable) used to compile the 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.

[6.28](#r7_28) **ESS start-up business indicator** – a company that meets the start-up conditions as defined in Div 83A of the Income Tax Assessment Act 1997 or the relevant legislation.

Valid values are:

**Y** – Yes, start-up business

**N** – No, non start-up business

[6.29](#r7_29) **Record identifier** – must be set to **DESS**.

[6.30](#r7_30) **Employee** **tax file number** – the TFN quoted by the employee or an appropriate TFN code must be reported here.

 This is a numeric field, is right justified and can only contain values from 000000000 to 999999999.

 This TFN code 333333333 is not applicable to this report type as a person cannot legally own shares under the age of eighteen.

In circumstances where an employee is not required to quote a TFN, has chosen not to quote a TFN or the TFN is invalid, one of the following code numbers must be used in place of the TFN.

|  |  |
| --- | --- |
| TFN code | Description |
| 000000000 | No TFN quoted by the employee – the employee chooses not to quote a TFN or fails to provide one within 28 days. |
| 111111111 | Employee applying for a TFN – if a summary is prepared for an employee who does not provide a TFN but indicates on the TFN declaration that one has been applied for, an interim code of 111111111 can be used by the provider.  This code would usually be updated with the employee’s TFN or with the no TFN quoted code [000000000] where the employee fails to provide the TFN to the reporting party within the 28 day period allowed, under legislation, to obtain and provide the TFN to the provider.  The ONLY time that the TFN code 111111111 would be reported to the ATO is when the employee commenced work in mid to late June and had not received notification of the TFN prior to the submission of the report to the ATO. |
| 444444444 | Employee is a pensioner – where the employee is a recipient of a Centrelink or service pension or benefit (other than Newstart, sickness allowance, special benefits or partner allowance) an exemption from quoting a TFN may be claimed. In this case the code 444444444 must be used. |
| 987654321 | Alphabetic characters in quoted TFN – where an employee has quoted a TFN with alpha characters the code 987654321 must be used in place of the quoted TFN. This code must also be used where the TFN quoted cannot be contained in the TFN field. |

[6.31](#r7_31) **Reporting party employee identifier** – a value reported for the employee which assists to uniquely identify them. This identifier could be the reporting party’s employee number or any other unique identifier the reporting party used to identify the employee.

|  |
| --- |
| This field must be completed. Blank is not a valid value. If the reporting party does not have unique employee identifiers in place, the reporting party must allocate unique employee identifiers to participants in the employee share scheme.  If an employer is reporting data for the same employee on a subsequent file, the same *Reporting party employee identifier* **must** be reported. See KEY IDENTIFIERS under chapter 9 AMENDMENTS. |

[6.32](#r7_32) **Date of birth** – the date of birth of the employee in the format CCYYMMDD. For example, if the employee’s date of birth is 29 June 1946, it would be reported as 19460629.

 This field must not be zero filled for those employees where the data is unavailable. If only a year of birth is known, the day and month should be blank filled. For example:

if only the year of birth is knownand the year of birth is 1956 it would be reported as 1956~~bbbb~~

if the date of birth available is June 1956, it would be reported as 195606~~bb~~

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

[6.33](#r7_33) **Surname or family name** – must contain the employee’s surname or family name. Where the employee has a legal single name only, this field must be completed.

[6.34](#r7_34) **First given name** – must contain the employee’s first given name.

 Where the employee has a legal single name only, this field must be blank filled. The legal single name must be provided in the *Surname or family name* field.

[6.35](#r7_35) **Second given name** – the employee’s second given name must be provided in this field. If second given name is unknown, then the employee’s second initial should be provided in this field. If the employee has no second given name this field must be blank filled.

Where an employee has more than two given names, the third and subsequent given names or initials are not to be provided.

[6.36](#r7_37) **SRN/HIN** – this relates to the employee and is the identification number given to the investor by the issuer of the securities.

**SRN** is allocated by an issuer to identify a holder on an issuer sponsored or certificated subregister.

**HIN** is a number identifying registration on the Clearing House Electronic Subregister System (CHESS) subregister.

[6.37](#r7_38) **Scheme type** – the scheme type describes the way in which the scheme fits with the legislation.

Valid scheme types are:

**E** – Taxed up-front scheme – eligible for reduction

**D** – Deferral schemes

**N** – Taxed up-front scheme – not eligible for reduction

**P** – ESS interest acquired pre 1 July 2009

**S** – Start-up concession

[6.38](#r6_38) **Security reference code** - Security code identifies the financial product. It may be either an Australian securities exchange (ASX) code or an International Securities Identification Number (ISIN) security code.

[6.39](#r7_40) **Number of ESS interests from taxed up front schemes eligible for reduction** – the number of ESS interests acquired during the financial year not eligible for deferral but eligible for reduction.

 This number is only required to be reported in the year the ESS interests are acquired. It will not be required to be reported again in a future year.

 If the *Scheme type* field is **E** this field may be greater than zero. If the *Scheme type* field is **D**, **N**, **P** or **S** this field must be zero filled.

 If the *Discount from taxed up front schemes – eligible for reduction* field is greater than zero this field must be greater than zero.

[6.40](#r7_40) **Acquisition price of shares acquired under taxed up front schemes – eligible for reduction –** the acquisition price of shares acquired during the financial year not eligible for deferral but eligible for reduction.

This field must be reported in whole dollars.

If an amount includes cents, the cents must be truncated (or disregarded). For example , $10,000.01 would be reported as 0000000010000.

This field is numeric and must not contain decimal points, commas or $+- or other non-numeric characters. It is right justified and zero filled. Zero is a valid value.

 This amount is only required to be reported in the year the ESS interests are acquired. It will not be required to be reported again in a future year.

 If the *Scheme type* field is **E** this field may be greater than zero. If the *Scheme type* field is **D**, **N,** **P** or **S** this field must be zero filled.

[6.41](#r7_41) **Discount from taxed up front schemes – eligible for reduction** – the amount of income assessable from ESS interests acquired during the financial year not eligible for deferral but eligible for reduction.

This field must be reported in whole dollars.

If an amount includes cents, the cents must be truncated (or disregarded). For example, $10,000.01 would be reported as 00000010000.

 This amount is only required to be reported in the year the ESS interests are acquired. It will not be required to be reported again in a future year.

 If the *Scheme type* field is **E** this field may be greater than zero. If the *Scheme type* field is **D**, **N**, **P** or **S** this field must be zero filled.

[6.42](#r7_42) **Number of ESS interests from taxed up front schemes not eligible for reduction** – the number of ESS interests acquired during the financial year not eligible for reduction or deferral.

 This number is only required to be reported in the year the ESS interests are acquired. It will not be required to be reported again in a future year.

 If the *Scheme type* field is **N** this field may be greater than zero. If the *Scheme type* field is **E**, **D**, **P** or **S** this field must be zero filled.

 If the *Discount from taxed up front schemes – not eligible for reduction* field is greater than zero this field must be greater than zero.

[6.43](#r7_43) **Acquisition price of shares acquired under taxed up front schemes – not eligible for reduction** – the acquisition price of shares acquired during the financial year not eligible for reduction or deferral.

This field must be reported in whole dollars.

If an amount includes cents, the cents must be truncated (or disregarded). For example, $10,000.01 would be reported as 0000000010000.

This field is numeric and must not contain decimal points, commas or $+- or other non-numeric characters. It is right justified and zero filled. Zero is a valid value.

 This amount is only required to be reported in the year the ESS interests are acquired. It will not be required to be reported again in a future year.

 If the *Scheme type* field is **N** this field may be greater than zero. If the *Scheme type* field is **E**, **D**, **P** or **S** this field must be zero filled.

[6.44](#r7_44) **Discount from taxed up front schemes – not eligible for reduction** – the amount of income assessable from ESS interests acquired during the financial year not eligible for reduction or deferral.

This field must be reported in whole dollars.

If an amount includes cents, the cents must be truncated (or disregarded). For example, $10,000.01 would be reported as 00000010000.

This field is numeric and must not contain decimal points, commas or $+- or other non-numeric characters. It is right justified and zero filled. Zero is a valid value.

 This amount is only required to be reported in the year the ESS interests are acquired. It will not be required to be reported again in a future year.

 If the *Scheme type* field is **N** this field may be greater than zero. If the *Scheme type* field is **E**, **D**, **P** or **S** this field must be zero filled.

[6.45](#r7_45) **Number of ESS interests acquired during the year under deferral scheme** – the number of ESS interests acquired during the financial year eligible for deferral.

 If the *Scheme type* field is **D** this field may be greater than zero. If the *Scheme type* field is **E**, **N**, **P** or **S** this field must be zero filled.

 If the *Discount from deferral schemes* field is greater than zero this field or the *Number of ESS interests with a deferred taxing point arising during the year* field must be greater than zero.

[6.46](#r7_45) **Number of ESS interests with a deferred taxing point arising during the year** – the number of ESS interests with a deferred taxing point during the financial year.

 If known, the number of ESS interests acquired before 1 July 2009 for which a cessation time has occurred during the financial year should also be included here.

 If the *Scheme type* field is **D** or **P** this field may be greater than zero. If the *Scheme type* field is **E**, **N** or **S** this field must be zero filled.

 If the *Discount from deferral schemes* field is greater than zero this field or the *Number of ESS interests acquired during the year under deferral scheme* field must be greater than zero.

**6.47** **Acquisition price of shares acquired under a deferral scheme** - the acquisition price of shares acquired during the financial year eligible for deferral.

This field must be reported in whole dollars.

If an amount includes cents, the cents must be truncated (or disregarded). For example, $10,000.01 would be reported as 0000000010000.

This field is numeric and must not contain decimal points, commas or $+- or other non-numeric characters. It is right justified and zero filled. Zero is a valid value.

 This amount is only required to be reported in the year the ESS interests are acquired. It will not be required to be reported again in a future year.

 If the *Scheme type* field is **D** this field may be greater than zero. If the *Scheme type* field is **E**, **N**, **P** or **S** this field must be zero filled.

[6.48](#r7_48) **Discount from deferral schemes with a deferred taxing point during the year**– the amount of income assessable from ESS interests with a deferred taxing point during the financial year. For example, exercising the right and disposing of the beneficial interest in the share.

This field must be reported in whole dollars.

If an amount includes cents, the cents must be truncated (or disregarded). For example, $10,000.01 would be reported as 00000010000.

This field is numeric and must not contain decimal points, commas or $+- or other non-numeric characters. It is right justified and zero filled. Zero is a valid value.

 The amount in the *Discount from deferral schemes* field will only be the amount relevant to the *Number of ESS interests with a deferred taxing point arising during the year* field.

 If the *Scheme type* field is **D** this field may be greater than zero. If the *Scheme type* field is **E**, **N**, **P** or **S** this field must be zero filled.

[6.49](#r7_47) **Discount on ESS interests acquired pre 1 July 2009 – and ‘cessation time’ occurred during the financial year** – the amount of income from ESS interests acquired before 1 July 2009 for which a cessation time may have occurred during the financial year.

This field must be reported in whole dollars.

If an amount includes cents, the cents must be truncated (or disregarded). For example, $10,000.01 would be reported as 00000010000.

This field is numeric and must not contain decimal points, commas or $+- or other non-numeric characters. It is right justified and zero filled. Zero is a valid value.

 If the *Scheme type* field is **P** this field may be greater than zero. If the *Scheme type* field is **E**, **D**, **N** or **S** this field must be zero filled.

[6.50](#r7_49) **TFN amounts withheld from discounts** - the amount of TFN withholding tax paid in relation to the assessable discount from ESS interests for which a taxing point arose during the financial year where the employee has not provided a TFN or an ABN.

This field must be reported in whole dollars.

If an amount includes cents, the cents must be truncated (or disregarded). For example, $10,000.01 would be reported as 0000000010000.

This field is numeric and must not contain decimal points, commas or $+- or other non-numeric characters. It is right justified and zero filled. Zero is a valid value.

[6.51](#r7_50) **Discount amounts are assessable or gross** – indicator to identify whether the amount of discount has been adjusted for periods of overseas employment or the amount of discount is based on a full year regardless of the period of overseas employment. Assessable indicates that the amount has been adjusted due to foreign employment. The applicability of this field is governed by non-residency provisions.

Valid values are:

**A** – Assessable

**G** – Gross

 If the *Scheme Type* field is **S**, leave this field blank.

[6.52](#r7_51) **Number of shares acquired under start-up concession** – the number of shares acquired during the year where the ESS start-up concession applies.

 This number is only required to be reported in the year the ESS interests are acquired. It will not be required to be reported again in a future year.

 If the *Scheme type* field is **S** this field may be greater than zero. If the *Scheme type* field is **E**, **D**, **N** or **P** this field must be zero filled.

 If the *Market value of shares acquired under start-up concession* field is greater than zero this field must be greater than zero.

[6.53](#r7_52) **Market value of shares acquired under start-up concession** – the market value of shares acquired during the year where the ESS start-up concession applies.

This field must be reported in whole dollars.

If an amount includes cents, the cents must be truncated (or disregarded). For example, $10,000.01 would be reported as 0000000010000.

This field is numeric and must not contain decimal points, commas or $+- or other non-numeric characters. It is right justified and zero filled. Zero is a valid value.

 This number is only required to be reported in the year the ESS interests are acquired. It will not be required to be reported again in a future year.

 If the *Scheme type* field is **S** this field may be greater than zero. If the *Scheme type* field is **E**, **D**, **N** or **P** this field must be zero filled.

[6.54](#r7_53) **Acquisition price of shares acquired under start-up concession** – the acquisition price of shares acquired during the year where the ESS start-up concession applies.

This field must be reported in whole dollars.

If an amount includes cents, the cents must be truncated (or disregarded). For example, $10,000.01 would be reported as 0000000010000.

This field is numeric and must not contain decimal points, commas or $+- or other non-numeric characters. It is right justified and zero filled. Zero is a valid value.

 This number is only required to be reported in the year the ESS interests are acquired. It will not be required to be reported again in a future year.

 If the *Scheme type* field is **S** this field may be greater than zero. If the *Scheme type* field is **E**, **D**, **N** or **P** this field must be zero filled.

[6.55](#r7_54) **Number of options acquired under start-up concession** – the number of options acquired during the year where the ESS start -up concession applies.

 This number is only required to be reported in the year the ESS interests are acquired. It will not be required to be reported again in a future year.

 If the *Scheme type* field is **S** this field may be greater than zero. If the *Scheme type* field is **E**, **D**, **N** or **P** this field must be zero filled.

 If the *Market value of ordinary shares on the date options acquired under start-up concession* field is greater than zero this field must be greater than zero.

[6.56](#r7_55) **Market value of ordinary shares on the date options acquired under start-up concession** – the market value of an ordinary share at the time the options are acquired, where the ESS start-up concession applies.

This field must be reported in whole dollars.

If an amount includes cents, the cents must be truncated (or disregarded). For example, $10,000.01 would be reported as 0000000010000.

This field is numeric and must not contain decimal points, commas or $+- or other non-numeric characters. It is right justified and zero filled. Zero is a valid value.

 This number is only required to be reported in the year the ESS interests are acquired. It will not be required to be reported again in a future year.

 If the *Scheme type* field is **S** this field may be greater than zero. If the *Scheme type* field is **E**, **D**, **N** or **P** this field must be zero filled.

[6.57](#r7_56) **Exercise price of options acquired under start-up concession** – Price at which the taker (buyer) of an option or warrant may buy/sell the underlying asset. Also known as the strike price.

This field must be reported in whole dollars.

If an amount includes cents, the cents must be truncated (or disregarded). For example, $10,000.01 would be reported as 0000000010000.

This field is numeric and must not contain decimal points, commas or $+- or other non-numeric characters. It is right justified and zero filled. Zero is a valid value.

 If the *Scheme type* field is **S** this field may be greater than zero. If the *Scheme type* field is **E**, **D**, **N** or **P** this field must be zero filled.

[6.58](#r7_57) **Number of days of overseas employment** – a period of foreign employment may allow you to reduce the taxable amount on ESS discounts if the employee is a foreign resident or temporary resident for tax purposes.

 If the *Discounts amounts are assessable or gross* field is A then this field must NOT be zero filled.

[6.59](#r7_59) **Plan reference/identifier** – this field must be populated with a value that makes a plan unique within all plans run by a particular reporting party. If a reporting party offers only a single plan to its employees, this field must still be populated.

[6.60](#r7_60) **Plan date** – (also known as Date of Taxing Point) this is the date that a taxing point happens to an employee share scheme interest acquired by an employee. For an upfront scheme this will be the acquisition date. For a deferred plan this will be the deferred taxing point reported in the format CCYYMMDD.

 If the *Scheme type* field is **E** - Taxed up front eligible for reduction or **N** – Taxed up-front scheme – not eligible for reduction, this field is mandatory.

 If the *Scheme type* field is **D** -Deferral scheme and the *Discount from deferral schemes with a deferred taxing point during the year* field is greater than 0, this field is mandatory.

 If the Scheme type field is **S**, this field must be blank filled.

 If the *Number of ESS interests acquired during the year under deferral scheme* field is greater than 0, and the *Number of ESS interests with a deferred taxing point arising during the year field* = 0, the *Plan Date* field must be blank filled.

 The Plan date must be within the same financial year as the ESS annual report.

 Where there is more than one taxing point during the year, enter the date of the first taxing point in this field.

 This field must be a date on or after the date reported in the *Acquisition date* field.

[6.61](#r7_61) **Acquisition date** – The acquisition date of the shares or rights/options.

[6.62](#r7_62) **Amendment indicator** – indicator to identify whether the *Employee details data record* contains original, amended or cancelled data. Refer to section [9 Amendments](#Amendments) for further information. This field must be set to one of the following:

**O** – the *Employee details data record* contains original data that is being reported for the first time.

**A** – the *Employee details data record* contains amended data that is correcting what has previously been reported.

**C** – the *Employee details data record* contains cancelled data that has been previously reported incorrectly.

[6.63](#r7_63) **Record identifier** – must be set to **FILE-TOTAL**.

 A *File total record* must be the last record on the file.

[6.64](#r7_64) **Number of records on file** – set equal to the count of all records on the file. That is, it is equal to the count of the *Intermediary data record*, the *Reporting party identity data record(s)*, the *Employee details data record(s)*, and the *File total data record*.

 *Number of records on file* field must equal the sum of all records on the data file.

[6.65](#r7_65) **Count of IDENTITYs on file** – the total count of all *Reporting party identity data records* only in the file.

[6.66](#r7_66) **Count of DESSs on file** – the total count of all *Employee details data records* only in the file.

7 Example of data file structure

Minions Pty Ltd supplies its own data. It has 50 employees that qualify for an employee share scheme to report for the 2018 financial year. Its ABN is 84 111 122 223.

The data file would be structured as follows:

|  |  |
| --- | --- |
| **Type of record** | **Number** |
| Intermediary data record | 1 |
| Reporting party identity data record | 1 |
| Employee details data record | 50 |
| File total data record | 1 |

Following are sample records for ABC Pty Ltd.

Intermediary data record

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length (=996) | 996 |
| 4-16 | Record identifier (=IDENTREGISTER) | IDENTREGISTER |
| 17-26 | Report specification version number (=FESSA003.0) | FESSA003.0 |
| 27-37 | Australian business number | 84111122223 |
| 38-65 | Date timestamp report created (CCYY-MM-DDThh:mm:ss.ffTZD) | 2018-07-31T13:30:00.00+10:00 |
| 66-81 | File reference | RTHOMPSON2018071 |
| 82-281 | Name | MINIONS PTY LTD |
| 282-331 | Contact name | GARRY TOLHOEK |
| 332-333 | Contact phone number area code | 07 |
| 334-348 | Contact phone number | 31234567 |
| 349-386 | Street address line 1 | 7 LAFFERTY CLOSE |
| 387-424 | Street address line 2 | Blank fill |
| 425-451 | Street address suburb, town or locality | CHERMSIDE |
| 452-454 | Street address state or territory | QLD |
| 455-458 | Street address postcode | 4032 |
| 459-478 | Street address country | Blank fill |
| 479-554 | Email address | gtol@email.com |
| 555-555 | Run Type (=T or P) | P |
| 556-996 | Filler | Blank fill |

Reporting party identity data record

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length (=996) | 996 |
| 4-11 | Record identifier (=IDENTITY) | IDENTITY |
| 12-39 | Date timestamp report created (CCYY-MM-DDThh:mm:ss.ffTZD) | 2018-07-31T13:30:00.00+10:00 |
| 40-50 | Australian business number | 84111122223 |
| 51-54 | Financial year (CCYY) | 2018 |
| 55-254 | Name | MINIONS PTY LTD |
| 255-454 | Reporting party trading name | Blank fill |
| 455-492 | Postal address line 1 | 7 LAFFERTY CLOSE |
| 493-530 | Postal address line 2 | Blank fill |
| 531-557 | Postal address suburb, town or locality | CHERMSIDE |
| 558-560 | Postal address state or territory | QLD |
| 561-564 | Postal address postcode | 4032 |
| 565-584 | Postal address country | Blank fill |
| 585-622 | Contact name | GARRY TOLHOEK |
| 623-624 | Contact phone number area code | 07 |
| 625-639 | Contact phone number | 31234567 |
| 640-715 | Email address | gtol@email.com |
| 716-795 | Software product type | COMMERCIAL HRM ESS VERSION 1 |
| 796-796 | ESS start-up business indicator | N |
| 797-996 | Filler | Blank fill |

Minions Pty Ltd uses a commercial software package adapted for its own use.

Employee details data record

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length (=996) | 996 |
| 4-7 | Record identifier (=DESS) | DESS |
| 8-16 | Employee tax file number | 123456789 |
| 17-27 | Australian business number (ABN) | 00000000000 |
| 28-31 | Financial year (CCYY) | 2018 |
| 32-47 | Reporting party employee identifier | HOLMES07 |
| 48-55 | Date of birth (CCYYMMDD) | 19760416 |
| 56-85 | Surname or family name | HOLMES |
| 86-100 | First given name | DONDA |
| 101-115 | Second given name | Blank fill |
| 116-153 | Street address line 1 | 23 MOUSE STREET |
| 154-191 | Street address line 2 | Blank fill |
| 192-218 | Street address suburb, town or locality | ASPLEY |
| 219-221 | Street address state or territory | QLD |
| 222-225 | Street address postcode | 4034 |
| 226-245 | Street address country | Blank fill |
| 246-265 | SRN/HIN | I987654321 |
| 266-266 | Scheme type | E |
| 267-278 | Security reference code | Blank fill |
| 279-289 | Number of ESS interests from taxed up front schemes eligible for reduction | 00000001000 |
| 290-302 | Acquisition price of shares acquired under taxed up front schemes – eligible for reduction | 0000000000100 |
| 303-313 | Discount from taxed up front schemes – eligible for reduction | 00000005000 |
| 314-324 | Number of ESS interests from taxed up front schemes - not eligible for reduction | 00000000000 |
| 325-337 | Acquisition price of shares acquired under taxed up front schemes – not eligible for reduction | 0000000000000 |
| 338-348 | Discount from taxed up front schemes – not eligible for reduction | 00000000000 |
| 349-359 | Number of ESS interests acquired during the year under deferral scheme | 00000000000 |
| 360-370 | Number of ESS interests with a deferred taxing point arising during the year | 00000000000 |
| 371-383 | Acquisition price of shares acquired under a deferral scheme | 0000000000000 |
| 384-394 | Discount from deferral schemes with a deferred taxing point during the year | 00000000000 |
| 395-405 | Discount on ESS interests acquired pre 1 July 2009 – and ‘cessation time’ occurred during the financial year | 00000000000 |
| 406-418 | TFN amounts withheld from discounts | 0000000000000 |
| 419-419 | Discount amounts are assessable or gross (=A or G) | A |
| 420-430 | Number of shares acquired under start-up concession | 00000000000 |
| 431-443 | Market value of shares acquired under start-up concession | 0000000000000 |
| 444-456 | Acquisition price of shares acquired under start-up concession | 0000000000000 |
| 457-467 | Number of options acquired under start-up concession | 00000000000 |
| 468-480 | Market value of ordinary shares on the date options acquired under start-up concession | 0000000000000 |
| 481-493 | Exercise price of options acquired under start-up concession | 0000000000000 |
| 494-497 | Number of days of overseas employment | 1000 |
| 498-527 | Plan reference/identifier | ABC PLAN 179 |
| 528-535 | Plan date | 20170801 |
| 536-543 | Acquisition date | 20170801 |
| 544-544 | Amendment indicator (=A ,C or O) | O |
| 545-996 | Filler | Blank fill |

The other employee data records (2 to 50) would follow.

File total data record

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Content** |
| 1-3 | Record length (=996) | 996 |
| 4-13 | Record identifier (=FILE-TOTAL) | FILE-TOTAL |
| 14-21 | Number of records on file | 00000000053 |
| 22-32 | Count of IDENTITYs on file | 00000000001 |
| 33-43 | Count of DESSs on file | 00000000050 |
| 44-996 | Filler | Blank fill |

8 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 an organisation or an organisation’s clients and the ATO.

The ATO will make the algorithm available on request to persons or organisations with a bona fide business need for it.

In order to obtain the TFN algorithm, all of the following information must be provided:

* Name of organisation or person requesting algorithm
* Contact person including phone number
* Business address
* Explanation of the business need for the algorithm.

The above information can be sent in the following ways:

* + by email to [sipo@ato.gov.au](http://softwaredevelopers.ato.gov.au), or
  + provided online at [http://softwaredevelopers.ato.gov.au/TFNalgorithm](mailto:silu@ato.gov.au).

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 [silu@ato.gov.au](http://softwaredevelopers.ato.gov.au/).

ABN algorithm

The ABN algorithm is a mathematical formula that tests the validity of numbers quoted as ABNs. Use of the algorithm is required, as it will minimise ABN errors and may subsequently reduce the need for contact between an organisation’s clients and the ATO. It is available from [www.ato.gov.au](http://www.ato.gov.au) by searching for ABN format.

9 Amendments

Where an entity needs to amend data provided in an earlier lodgment to the ATO, correct data should be lodged in another data file for the same financial year.

## KEY IdentifierS

The ATO processing system uses data from certain fields within an ESS report to identify specific records. This is particularly important when processing amended ESS reports. In order to amend or cancel a previously reported record, the same Key identifiers must be used on the amendment or cancel record in order for the ATO’s processing system to locate the relevant previously reported record.

Reporting Party Key Identifiers:

1. *Provider ABN* (6.4) field in the *Reporting party identity data record*
2. *Financial Year* (6.7) field in all data records

Employee Key Identifiers:

1. *Employee tax file number* (6.30)
2. *Reporting party employee identifier* (6.31)
3. *Plan reference/identifier* (6.59)
4. *Plan date* (6.60)
5. *Acquisition date* (6.61)

Reporting to the ATO

 There are three options available to amend ESS data. Option 1 **must** be used if a change is required to one or both Reporting Party key identifiers. If the Reporting Party key identifiers were correct, **any** of the three options can be used.

 In all three options, the information reported in the *Intermediary data record* can be different to the information provided in the original lodgement.

#### Option 1 – This option must be used if a change is required to one or both Reporting Party key identifiers

#### Two new ESS data files are created and lodged. The first data file is used to cancel all previously reported records and the second to report, as originals, all current records*.*

**Steps**

1. Create a new ESS data file. Report the Reporting Party key identifiers exactly as they were reported on the previously lodged and accepted data file. For each *Employee details data record* reported on an earlier data file, not already cancelled, report an exact copy, but set the *Amendment Indicator* (6.62 field) to **C**.
2. Create a second (new) ESS data file with the correct details for each data record that needs to be reported, including:
   1. any update necessary to the Reporting Party key identifiers; and
   2. setting the Amendment Indicator (6.62) field in each *Employee details data record* to **O**.
3. Lodge the cancelled data file first i.e. Amendment Indicator (6.62) field = **C**.
4. Lodge the new original data file second i.e. *Amendment Indicator* (6.62) field = **O**.

#### Option 2 – No change to Reporting Party key identifiers – full replacement file

#### A single ESS replacement data file is created and lodged. The first part of the data file is used to cancel all previously reported records; the second part is used to report, as originals, all current records.

**Steps**

1. Create a new ESS data file. Report the Reporting Party key identifiers exactly as they were reported on the previously lodged and accepted data file. For each *Employee details data record* reported on an earlier data file, not already cancelled, report an exact copy, but set the Amendment Indicator (6.62 field) to **C**.
2. Include, after all of the **‘C’** records, an *Employee details data record* for each employee record that should be reported including any new records not previously reported. Set the Amendment Indicator (6.62) field to **O**. Report correct data in the ‘**O**’ records – including any updates to Employee key identifiers.
3. Lodge the replacement data file.

#### Option 3 – No change to Reporting Party key identifiers – only relevant Employee details data records reported

#### A single ESS amendment data file is created and lodged - only *Employee details data records* that need to be cancelled, added or changed are reported.

**Steps**

1. Create a new ESS data file:
2. For each *Employee details data record* not yet reported that needs to be:

* Include an *Employee details data record* on the new data file and populate all of the fields with the current data. Set the *Amendment Indicator* (6.62) field to **O**.

1. For each *Employee details data record* that should **not** have been included on an earlier data file:

* Include an *Employee details data record* on the new data file and, except for the *Amendment Indicator* (6.62) field, populate all of the fields with the same data as previously reported (alternatively, the amount fields can be zero filled). Set the *Amendment Indicator* (6.62) field to **C**.

1. For each *Employee details data record* that was included on an earlier data file, and a change to one or more of the Employee key identifiers is required:

* except for the *Amendment Indicator* (6.62) field, populate the new data file with an *Employee details data record* that contains the same dataas reported on the earlier data file (alternatively, the amount fields can be zero filled). Set the *Amendment Indicator* (6.62) field **C**.
* report a new *Employee details data record* with the correct information. Set the *Amendment Indicator* (6.62) field to **O**.

 If *an Employee details data record* needs a change to one or more of the Employee key identifiers, as well as a change to one or more other fields (eg. Number of ESS interests from taxed up front schemes for reduction), the only way to correct the record under Option 3 will be as per instructions at Step 3(c).

1. For each *Employee details data record* that was included on an earlier data file, and a change, other than to either or both Employee key identifiers, is required:

* except for the *Amendment Indicator* (6.62) field, populate the new data file with an *Employee details data record* that contains the correct information. Set the *Amendment Indicator* (6.62) field to **A**.

1. For each *Employee details data record* that was correctly included on an earlier data file and requires no change, either:

* exclude this *Employee details data record* from the new data file; or
* include an *Employee details data record* on the new data file and, except for the *Amendment Indicator* (6.62) field, populate all of the fields with the same data as previously reported. Set the *Amendment Indicator* (6.62) field to **A**.

1. Lodge the amendment data file.

 For further information regarding amendments for ESS, refer to the ESS companion guide.

 **Providing information to the employee**

Data in an ESS statement (given to an employee) must be the same as provided to the ATO. Accordingly , if data sent to the ATO for an employee is changed (including being cancelled or added), a new ESS Statement, containing the updated details, must be issued to the affected employee.

10 More information

Electronic Specifications

If anything in this specification needs clarification, direct enquiries to:

* phone **13 28 66**
* email [ato-ereporting@ato.gov.au](http://www.ato.gov.au)

ESS Provider enquiries

ESS reporters must follow the procedures set out in the guide *How to lodge your Employee share scheme annual report electronically.* To locate a copy of the guide go to [www.ato.gov.au](http://www.ato.gov.au/softwaredevelopers) and search for NAT73469.

Enquiries relating to the legislative requirements for lodgment of the *Employee share scheme (ESS) annual report* and general enquiries about other employee share scheme matters can be made by phoning **13 28 66**.

Software developers homepage

Software developers, both in-house and commercial, who are developing or updating electronic employee share scheme 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](mailto:silu@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 the SIPO:

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