

1. The following changes will be made to IDS (Schedule in NITR) to add additional country codes to the Specified Country Codes list – this change impacts element 'International dealings – Specified country'.

- ci - COTE D'IVOIRE (IVORY COAST)
- cv - CABO VERDE
- cg - CONGO, REPUBLIC OF
- mo - MACAU (MACAO)
- sz - ESWATINI (SWAZILAND)

VR.ATO.IDS.440539 - There is no change to the documented rule. However, the C# rule implementation of this rule will be affected by the addition of new country codes

And a documentation update to the Foreign Country Codes List for the following:

- cv - CAPE VERDE to CABO VERDE

2. The following changes will be made to IITR Pre-lodge and Lodge to update validation rules as documented in below (updates in red).

EnglishBusinessRule	TechnicalBusinessRule	ValMsgRefCode	ValMsgShortDesc	Detailed error message
For a resident taxpayer, where the sum of taxable income or loss and the net loss amounts that exceeds or equal to zero, the reported income for the purposes of the non-commercial losses income test is equal to \$250,000 or more. Ensure loss codes used and/or amounts reported at the relevant labels are correct. A copy of the formula used to calculate income for this test can be found at www.ato.gov.au/ncl	IF [iitr19] = TRUE AND ANY OCCURRENCE OF ([iitr482]) = SET("1","2","3","4") AND (([iitr157] - [iitr650]) + SUM(ConditionalValue([iitr482] <> SET("0","5","8"), [iitr487], 0))) >= 0 AND (([iitr157] - [iitr650]) + SUM(ConditionalValue([iitr482] <> SET("0","5","8"), [iitr487], 0)) + ConditionalValue(([iitr490] + [iitr491]) > 3772, ([iitr490] + [iitr491]), 0) + [iitr204] + [iitr205] + [iitr201]) + ConditionalValue(COUNT(SCHEDULE = "DDCTNS") = 1, SUM([ddctns407]), 0) - ([iitr153] - [iitr154]) - ([iitr155] - [iitr156]))) >= 250000 RETURN VALIDATION MESSAGE ENDIF	CMN.ATO.IITR.100031	The income requirement for non-commercial losses has not been met	For a resident taxpayer, where the sum of taxable income or loss and the net loss amounts that exceeds or equal to zero, the reported income for the purposes of the non-commercial losses income test is equal to \$250,000 or more. Ensure loss codes used and/or amounts reported at the relevant labels are correct. A copy of the formula used to calculate income for this test can be found at www.ato.gov.au/ncl

<p>For a resident taxpayer where the sum of taxable income or loss and the net loss amounts is less than zero, the reported income for the purposes of the non-commercial losses income test is equal to \$250,000 or more. Ensure loss codes used and/or amounts reported at the relevant labels are correct. A copy of the formula used to calculate income for this test can be found at www.ato.gov.au/ncl</p>	<pre>IF [iitr19] = TRUE AND ANY OCCURRENCE OF([iitr482]) = SET("1","2","3","4") AND (([iitr157] - [iitr650]) + SUM(ConditionalValue([iitr482] <> SET("0","8"), [iitr487], 0))) < 0 AND (ConditionalValue(([iitr490] + [iitr491]) > 3772, ([iitr490] + [iitr491]), 0) + [iitr204] + [iitr205] + [iitr201] + ConditionalValue(COUNT(SCHEDULE = "DDCTNS") = 1, SUM([ddctns407]), 0) - ([iitr153] - [iitr154]) - ([iitr155] - [iitr156]))) >= 250000 RETURN VALIDATION MESSAGE ENDIF</pre>	<p>CMN.ATO.IITR.100032</p>	<p>The income requirement for non-commercial losses has not been met</p>	<p>For a resident taxpayer where the sum of taxable income or loss and the net loss amounts is less than zero, the reported income for the purposes of the non-commercial losses income test is equal to \$250,000 or more. Ensure loss codes used and/or amounts reported at the relevant labels are correct. A copy of the formula used to calculate income for this test can be found at www.ato.gov.au/ncl</p>
<p>For a non-resident taxpayer where the sum of taxable income or loss and the net loss amounts exceeds or equal to zero, the reported income for the purposes of the non-commercial losses income test is equal to \$250,000 or more. Ensure loss codes used and/or amounts reported at the relevant labels are correct. A copy of the formula used to calculate income for this test can be found at www.ato.gov.au/ncl</p>	<pre>IF [iitr19] = FALSE AND ANY OCCURRENCE OF([iitr482]) = SET("1","2","3","4") AND (([iitr157] - [iitr650]) + SUM(ConditionalValue([iitr482] <> SET("0","8"), [iitr487], 0)) + [iitr146] + [iitr147] - [iitr115] - [iitr118] - [iitr119] - [iitr120] - [iitr328]) >= 0 AND (([iitr157] - [iitr650]) + SUM(ConditionalValue([iitr482] <> SET("0","8"), [iitr487], 0)) + ConditionalValue(([iitr490] + [iitr491]) > 3772, ([iitr490] + [iitr491]), 0) + [iitr204] + [iitr205] + [iitr201] + ConditionalValue(COUNT(SCHEDULE = "DDCTNS") = 1, SUM([ddctns407]), 0) + [iitr146] + [iitr147] - [iitr115] - [iitr118] - [iitr119] - [iitr120] - [iitr328] - ([iitr153] - [iitr154]) - ([iitr155] - [iitr156]))) >= 250000 RETURN VALIDATION MESSAGE ENDIF</pre>	<p>CMN.ATO.IITR.100033</p>	<p>The income requirement for non-commercial losses has not been met</p>	<p>For a non-resident taxpayer where the sum of taxable income or loss and the net loss amounts exceeds or equal to zero, the reported income for the purposes of the non-commercial losses income test is equal to \$250,000 or more. Ensure loss codes used and/or amounts reported at the relevant labels are correct. A copy of the formula used to calculate income for this test can be found at www.ato.gov.au/ncl</p>

<p>For a non-resident taxpayer where the sum of taxable income or loss and the net loss amounts is less than zero, the reported income for the purposes of the non-commercial losses income test is equal to \$250,000 or more. Ensure loss codes used and/or amounts reported at the relevant labels are correct. A copy of the formula used to calculate income for this test can be found at www.ato.gov.au/ncl</p>	<pre>IF [iitr19] = FALSE AND ANY OCCURRENCE OF([iitr482]) = SET("1","2","3","4") AND (([iitr157] - [iitr650]) + SUM(ConditionalValue([iitr482] <> SET("0","8"), [iitr487], 0)) + [iitr146] + [iitr147] - [iitr115] - [iitr118] - [iitr119] - [iitr120] - [iitr328]) < 0 AND (ConditionalValue(([iitr490] + [iitr491]) > 3772, ([iitr490] + [iitr491]), 0) + [iitr204] + [iitr205] + [iitr201] + ConditionalValue(COUNT(SCHEDULE = "DDCTNS") = 1, SUM([ddctns407]), 0) - ([iitr153] - [iitr154]) - ([iitr155] - [iitr156])) >= 250000 RETURN VALIDATION MESSAGE ENDIF</pre>	<p>CMN.ATO.IITR.100034</p>	<p>The income requirement for non-commercial losses has not been met</p>	<p>For a non-resident taxpayer where the sum of taxable income or loss and the net loss amounts is less than zero, the reported income for the purposes of the non-commercial losses income test is equal to \$250,000 or more. Ensure loss codes used and/or amounts reported at the relevant labels are correct. A copy of the formula used to calculate income for this test can be found at www.ato.gov.au/ncl</p>
<p>Where taxable income is greater than or equal to \$52,697 and adjusted taxable income, less Assessable First Home Super Saver (FHSS) released amount, is less than or equal to \$37,000; and government super contribution fields are present, check criteria as Government super contributions should only be completed if you may be entitled to a low income super contribution.</p>	<pre>IF ([iitr157] >= 52697) AND ([iitr208] = NULL OR ([iitr208] - [iitr650]) <= 37000) AND ([iitr194] > 0 OR ([iitr196] <> NULL AND [iitr196] <> 0) OR [iitr197] > 0) RETURN VALIDATION MESSAGE ENDIF</pre>	<p>CMN.ATO.IITR.402065</p>	<p>Check criteria for the completion of Government super contributions</p>	<p>Where taxable income is \$52,697 or more Government super contributions should not be completed for co-contributions. Adjusted taxable income, less Assessable First Home Super Saver (FHSS) released amount, is \$37,000 or less so Government super contributions should only be completed if you may be entitled to a low income super contribution.</p>

<p>Super co-contributions is not available because taxable income is more than \$52,697 and low income super contribution is not available because adjusted taxable income, less Assessable First Home Super Saver (FHSS) released amount, is \$37,000 or more so Government super contributions must not be completed.</p>	<p>IF ([iitr157] > 52697) AND (([iitr208] - [iitr650]) > 37000) AND (([iitr194] > 0) OR ([iitr196] <> NULL AND [iitr196] <> 0) OR ([iitr197] > 0)) RETURN VALIDATION MESSAGE ENDIF</p>	<p>CMN.ATO.IITR.402006</p>	<p>Government super contribution amounts incorrect</p>	<p>When the 'Taxable income or loss' amount is above \$52,697, and the 'Adjusted taxable income' amount, less Assessable First Home Super Saver (FHSS) released amount, is above \$37,000, the amounts for 'Income from investment, partnership and other sources amount', 'Other income from employment and business' and 'Other deductions from business income' must be zero or not provided</p>
<p>Where Adjusted taxable income, less Assessable First Home Super Saver (FHSS) released amount, is less than or equal to \$37,000 or Taxable income or loss is less than \$52,697; and primary production Distribution from partnerships or non-primary Production distributions from partnerships less foreign income are greater than zero, and there is no amount for Income from investment, partnership and other sources, check criteria as Government super contributions should be completed where a low income super contribution or a co-contribution may be entitled so any business partnership income will be recorded as business income.</p>	<p>IF (([iitr208] = NULL OR ([iitr208] - [iitr650]) <= 37000) OR (([iitr157] = NULL) OR ([iitr157] < 52697))) AND (([iitr242] > 0) OR ([iitr252] > 0)) AND ([iitr194] = NULL) RETURN VALIDATION MESSAGE ENDIF</p>	<p>CMN.ATO.IITR.302010</p>	<p>Check completion of Government super contributions</p>	<p>Government super contributions should be completed where a low income super contribution or a co-contribution may be entitled so any business partnership income will be recorded as business income</p>

<p>Where Adjusted taxable income, less Assessable First Home Super Saver (FHSS) released amount, is less than or equal to \$37,000, and primary production Distribution from partnerships is not present, and non-primary Production distributions from partnerships less foreign income is not present, and Estimated eligible income is less than 10% of Estimated total income, check criteria as Government super contributions fields do not need to be completed for low income super contribution purposes, unless employment or business income has been disclosed that relates to an earlier income year at Salary and wages, Allowances, earnings, tips, director's fees, Total assessable discount amount, Total reportable fringe benefits amount, Reportable employer superannuation contributions, or Business income and expenses.</p>	<pre>IF ([iitr208] = NULL OR ([iitr208] - [iitr650]) <= 37000) AND ([iitr242] = NULL OR [iitr242] = 0) AND ([iitr252] = NULL OR [iitr252] = 0) AND (([iitr210] <> NULL AND [iitr210] < ([iitr209] * 0.1)) OR ([iitr210] = NULL AND ([iitr209] * 0.1) > 0)) RETURN VALIDATION MESSAGE ENDIF</pre>	<p>CMN.ATO.IITR.300011</p>	<p>Check completion of Government super contributions</p>	<p>Government super contributions fields do not need to be completed for low income super contribution purposes, unless employment or business income has been disclosed that relates to an earlier income year at Salary and Wages; Allowances, earnings, tips, director's fees; total assessable discount amount; Total reportable fringe benefits amount; Reportable employer superannuation contributions or Business income and expenses.</p>
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<p>Where Adjusted taxable income, less Assessable First Home Super Saver (FHSS) released amount, is less than \$37,000, and primary production Distribution from partnerships is not present, and non-primary Production distributions from partnerships less foreign income is not present, and Estimated eligible income is greater than or equal to 10% of Estimated total income, check criteria as Government super contributions fields may need to be completed for low income super contribution purposes, where employment or business income that relates to an earlier income year for Salary and wages, Allowances, earnings, tips, director's fees, Total assessable discount amount, Total reportable fringe benefits amount, Reportable employer superannuation contributions, or Business income and expenses has been disclosed.</p>	<p>IF ([iitr208] = NULL OR ([iitr208] - [iitr650]) < 37000) AND ([iitr242] = NULL OR [iitr242] = 0) AND ([iitr252] = NULL OR [iitr252] = 0) AND (([iitr210] <> NULL AND [iitr210] >= ([iitr209] * 0.1)) OR ([iitr210] = NULL AND ([iitr209] * 0.1) <= 0)) RETURN VALIDATION MESSAGE ENDIF</p>	<p>CMN.ATO.IITR.300012</p>	<p>Government super contribution fields may need to be completed</p>	<p>Government super contributions fields may need to be completed for low income super contribution purposes, where employment or business income that relates to an earlier income year for Salary and Wages; Allowances, earnings, tips, director's fees; total assessable discount amount; Total reportable fringe benefits amount; Reportable employer superannuation contributions or Business income and expenses has been disclosed.</p>
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<p>Where taxable income is less than \$52,697 and adjusted taxable income, less Assessable First Home Super Saver (FHSS) released amount, is greater than \$37,000; and government super contribution fields are present, check criteria as Government super contributions should only be completed where a personal contribution is made to the super fund for which a deduction was not claimed.</p>	<pre>IF ([iitr157] = NULL OR [iitr157] < 52697) AND (([iitr208] - [iitr650]) > 37000) AND ([iitr194] > 0 OR ([iitr196] <> NULL AND [iitr196] <> 0) OR [iitr197] > 0) AND ([iitr242] = NULL OR [iitr242] <= 0) AND ([iitr252] = NULL OR [iitr252] <= 0) RETURN VALIDATION MESSAGE ENDIF</pre>	<p>CMN.ATO.IITR.402066</p>	<p>Check criteria for the completion of Government super contributions</p>	<p>Where adjusted taxable income, less Assessable First Home Super Saver (FHSS) released amount, exceeds \$37,000 low income super contribution will not be permitted. As taxable income is \$52,697 or less Government super contributions should only be completed where a personal contribution is made to the super fund for which a deduction was not claimed.</p>
<p>Total tax withheld does not equal the sum of all tax withheld items</p>	<pre>IF (([iitr113] <> NULL) AND ([iitr113] <> ([iitr85] + [iitr88] + SUM([iitr61]) + SUM([iitr67]) + SUM([iitr70]) + [iitr91] + [iitr111] + [iitr64] + SUM([iitr74]) + SUM([iitr98]) + [iitr654]))) OR (([iitr113] = NULL) AND (([iitr85] + [iitr88] + SUM([iitr61]) + SUM([iitr67]) + SUM([iitr70]) + [iitr91] + [iitr111] + [iitr64] + SUM([iitr74]) + SUM([iitr98]) + [iitr654]) <> 0)) RETURN VALIDATION MESSAGE ENDIF</pre>	<p>CMN.ATO.IITR.000236</p>	<p>Total tax withheld incorrect</p>	<p>Total tax withheld must equal the sum of all tax withheld items</p>