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| specification | software developers | FebRuary 2020 | UNCLASSIFIED |
| format | Audience | Date | Classification |
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| ATO_inline |  |  |

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| Electronic Reporting SpecificationRemittance advice and recovery notice version 4.2.1 |
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| attention_pms | direction_pms |
| UNCLASSIFIED | For further information visit [www.ato.gov.au](http://www.ato.gov.au) |

CHANGES IN THIS VERSION OF THE SPECIFICATION

**Differences between version 4.2.0 and 4.2.1**

**General key changes**

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

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

* Remove ECI references throughout the whole specification and update with online services
* Added BET number in front of the file naming convention

ACRONYMS

|  |  |
| --- | --- |
| **Acronym** | **Expanded** |
| ABN | Australian business number |
| ATO | Australian Taxation Office |
| BECS  | Bulk Electronic Clearing System  |
| DE | direct entry |
| DPO | Digital Partnership Office  |
| FHSA | first home saver account |
| HOR | head of revenue |
| LISC | low income superannuation contribution |
| MCS | member contributions statement |
| PVA | payment variation advice |
| RSA | retirement savings account |
| RSE | registrable superannuation entity |
| SG | superannuation guarantee |
| SHA | superannuation holding account |
| SPIN | super product identification number |
| TFN | tax file number |
| USM | unclaimed superannuation money |

DEFINITIONS

|  |  |
| --- | --- |
| **Term** | **Description** |
| Member | For the purpose of this document, a member is: defined as * a member of a superannuation fund,
* a depositor in an approved deposit fund, or
* a holder of a retirement savings account (RSA).
 |
| FHSA holder | For the purpose of this document, a first home saver account (FHSA) holder is defined as an owner of a first home saver account. |
| Supplier | This is the organisation (as authorised by the superannuation provider or FHSA provider) that manages the affairs of one or more superannuation providers or FHSA providers. A supplier may be a superannuation administrator, trustee company, tax agent, accountant or employee of a superannuation provider or an FHSA provider.  |
| Superannuation provider | A superannuation provider is a superannuation fund, approved deposit fund (ADF), or an RSA provider. In limited circumstances a life insurance company may also be a provider. It is the responsibility of the provider to ensure that the member contributions statement (MCS) is completed correctly and lodged with the Australian Taxation Office (ATO) by the due date. |
| FHSA provider | An FHSA provider is an entity that provides an FHSA. This entity may be subject to being authorised by Australian Prudential Regulation Authority. These include public-offer registrable superannuation entity (RSE) licensees, life insurers, friendly societies, banks, building societies and credit unions. It is the responsibility of the provider to ensure that the *First home saver account* (*FHSA activity report) activity report* is completed correctly and lodged with the ATO by the due date. |
| Sender | The Australian Taxation Office. |
| Destination provider | This is the superannuation/FHSA provider to which the amount was transferred. A destination provider that is the holder of the contributions at the end of the financial year is responsible for reporting the details of the contributed amounts to the ATO. |

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1 Introduction

About the Remittance advice and recovery notice report

The *Remittance advice and recovery notice report* notifies super providers and first home saver account (FHSA) providers of credit payments and requests for repayment to super members and FHSA holders, as part of the government’s initiatives for:

* super co-contributions, super guarantee (SG)
* low income super contributions (LISC) initiatives,
* superannuation holding accounts (SHA) special account,
* FHSA,
* unclaimed super money (USM).

The purpose of this specification is to provide sufficient information for providers to electronically receive and process:

* *Remittance advices*,
* *Recovery notices*, and
* remittance advice payments using Bulk Electronic Clearing System (BECS) direct credit or cheque.

A *Remittance advice* is generated when payments are being made to a provider for one or more of their members or FHSA holders.

A *Recovery notice*is generated when a payment previously made to a provider for one or more members or FHSA holders needs to be recovered because an overpayment has occurred.

This specification describes the data structure and format requirements for electronically receiving a *Remittance advice and recovery notice report*, as well as the conventions necessary for receiving payments associated with an advice.

Who should use this specification

This specification is to be used in the development of software to receive a *Remittance advice and recovery notice report* electronically from the Australian Taxation Office (ATO).

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

 The first payments using this specification in respect of LISC will commence after 1 July 2013 relating to the 2012-13 reporting period for MCS (Member Contribution Statement) and SAR (MSSF Annual Return).

The first *Recovery notices* using this specification in respect to USM will commence after the 1 January 2014.

2 Reporting procedures

Receiving via the internet

Suppliers are able to receive a *Remittance advice and recovery notice report* via the Business Portal File Transfer status.

The security features of the Business Portal addresses the most commonly held concerns over internet based electronic commerce, 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).

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

Using the Business Portal

To log in to the Business Portal you can use either:

* [myGovID](https://www.ato.gov.au/general/gen/mygovid/) and [Relationship Authorisation Manager](https://www.ato.gov.au/General/Gen/Relationship-Authorisation-Manager/) (RAM) – available for eligible businesses to use

From March 2020, My GovID and RAM will replace AUSkey and Mannage ABN Connections.

For more information to assist with lodging via the Business portal see the below links:

* [**Accessing files sent by ATO**](https://www.ato.gov.au/general/online-services/in-detail/file-transfer/?page=6#Accessing_files_sent_by_ATO)
* [**How to access a file**](https://www.ato.gov.au/general/online-services/in-detail/file-transfer/?page=6#Access_extra_help)
* [**Notification emails**](https://www.ato.gov.au/general/online-services/in-detail/file-transfer/?anchor=Emailnotification#Emailnotification)

 For more information about the Business portal go to: [**www.ato.gov.au/onlineservices**](http://www.ato.gov.au/onlineservices)

Backup of data

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

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 Physical specifications

The ATO will send out the *Remittance advice and recovery notice report* via the Business Portal in a fixed file format.

Fixed file format for the *Remittance advice* and *Recovery notice* does not contain space fillers at the end of each record to ensure a record is a certain length. The advantage of this approach is that it will significantly reduce the size of electronic files.

Fixed file format will contain delimiters such as carriage returns (CR) and linefeeds (LF) at the end of each record.

Internet file naming conventions

When the ATO generates a *Remittance advice and recovery notice report* for transmission via the internet, the following file naming convention applies:

BET\_GRPN.Dddmmyy.F.S99999

where:

* BET is the number assigned for tracking id purpose
* N is the transmission file transfer method type (internet)
* Dddmmyy is the date when the ATO transmitted the file
* F is the transmission file format (F – fixed)
* S99999 is the transmission file sequence number

Transmission grouping file

In a single run period the ATO may generate one or more transactions of the following types:

* SG remittance advice
* SG recovery notice
* Super co-contribution remittance advice
* Super co-contribution recovery notice
* LISC remittance advice
* LISC recovery notice
* SHA special account remittance advice
* Government FHSA contribution remittance advice for super providers
* Government FHSA contribution recovery notice for super providers
* Government FHSA contribution remittance advice for FHSA providers
* Government FHSA contribution recovery notice for FHSA providers
* USM recovery notice

 Where more than one transmission item is created for one or more clients, but are to be received by the same recipient (such as a supplier), messages will be grouped by Receiver identifier and Recipient name fields, and then transmitted in a single file.

The following details explain how files are grouped when transmitting data for one or more clients to the same recipient.

Transmission item

Prior to transmitting, an initial grouping is undertaken to pull together individual transmission items, which are a set of one or more *Interchange header data records* grouped by the same:

* provider
* correspondence type (advice or notice), and
* super or FHSA product (contribution type)

This grouping will contain a *File name data record* (which identifies the pre-grouped source file name), one or more *Interchange header data records* and a *File total data record*, which totals all records that have been grouped together.

Transmission file

The second level of grouping creates one overall transmission file to be sent to the file recipient. This file will contain all grouped transmission items for that recipient.

The *Interchange header data record* and *File total data record* created for each transmission item will remain in the file. Prior to transmitting, an overall *Transmission file total data record* will then be added to the end of the file to identify how many records in total the transmission file contains.

An example of thisfile structure is shown at section [7 Example of data file structure](#section7_examples).

4 Data file format

Fixed format file structure diagram



File content

Each file will commence with the *File name data record* which contains the file name.

Each file will contain the *Interchange header data record* at least once. An interchange is a communication between partners in the form of a structured set of message records. The *Interchange header* *data record* contains the identifier and electronic address of receiver/recipient and control information to determine whether the entire message has been received successfully.

The *Sender details data record* identifies the sender of the interchange and where the sender can be contacted. For the *Remittance advice and recovery notice report* the ATO is the sender.

The *Address details data record* contains the address details of:

* the sender,
* the recipient,
* the provider, or
* the ATO mail payment address.

The *Recipient details data record* contains the organisation name, contact person and contact number of the organisation where the advice or notice is to be sent. The recipient could be a provider or supplier.

The *Super/FHSA product header data record* identifies the provider details.

The *Provider contact details data record* contain the name and phone/fax number of a nominated contact person in the provider’s organisation.

The *Contributor details data record* contains the ATO’s details.

 The message structure allows for one *Contributor details data record* associated with a provider. The only contributor in a *Remittance advice and Recovery notice report* will be the ATO.

The *Return payment options data record* contains the information about the payment options available for repayments to be made to the ATO. This information caters for payments via BECS direct credit, BPAY or cheque.

The *Mail payment address data record* contains the mail payment address where cheque payments made to the ATO are to be sent.

 Thisdata record only applies to recoverynotices.

The *Super/FHSA contributions data record* contains the summary information of all amounts to be received by or recovered from the provider. It also contains the due date for the payment of a recovery amount or for the lodgment of a payment variation advice (PVA).

The *Payment details data record* contains the details of a gross payment and payment method made by the ATO to the provider.

 This data record onlyapplies to remittance advices.

 Payment details are contained in an advice to a provider for one or more member or FHSA holder credits. A unique payment reference number will be included on this record.

The *Contribution member/FHSA holder info data record* identifies the member or FHSA holder that the credit payment amount or debit request amount relates to.

 When there is more than one member or FHSA holder payment/recovery associated with a provider, all data records from the *Contribution member/FHSA holder info data record* down are repeated for each member or FHSA holder.

The *Contribution info data record* contains the credit payment amount or debit request amount for one member or FHSA holder.

The *Correspondence segment total data record* identifies the total sum of all segments.

The *File name data record* is the first record for each transmission item contained in the transmission file. This record identifies the pre-grouped (source) file name for one or more interchange messages grouped by same client (provider), same correspondence type, same account type and different transaction periods.

 For advices and notices, this record will be repeated for each interchange message.

The *File total data record* is the last record for each transmission item and identifies the total number of records for the transmission item (including the *File total* data record).

 The File name data record is not included in the total count of records.

The *Transmission file total data record* is the last record in the transmission file and identifies the total number of records in the file (including the *Transmission file total* data record).

Sort order of the report data file

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

* the *File name data record*,
* then the *Interchange header data record*,
* then the *Sender details data record*,
* then the *Address details data record* (for the sender),
* then the *Recipient details data record*,
* then the *Address details data record* (for the recipient),
* then the *Super/FHSA product header data record,*
* then the *Provider contact details data record,*
* then the *Address details data record* (for the provider),
* then the *Contributor details data record,*
* then the *Return payment options data record,*
* then the *Mail payment address data record* for the recovery notice (if applicable),
* then the *Address details data record* (for the mail payment),
* then the *Super/FHSA contributions data record,*
* then the *Payment details data record* for the payment the ATO has made to the provider (if applicable),
* then the *Contribution member/FHSA holder info data record*,
* then the *Contribution info data record* for that member or FHSA holder,
* then the *Correspondent segment total data record*,
* then the *File total data record*, and
* then the *Transmission file total data record*.

File structure

Multiple providers will be specified in the fixed file by repeating the whole interchange message for each provider.

|  |
| --- |
| File name data record |

|  |
| --- |
| Interchange header data record (Recipient XYZ – Provider 1 – CC remittance) |
| Sender details data record  |
| Address details data record  |
| Recipient details data record  |
| Address details data record  |
| Super/FHSA product header data record  |
| Provider contact details data record  |
| Address details data record  |
| Contributor details data record  |
| Return payment options data record  |
| Mail payment address data record  |
| Address details data record  |
| Super/FHSA contributions data record  |
| Payment details data record  |
| Contribution member/FHSA holder info data record  |
| Contribution info data record  |
| Contribution member/FHSA holder info data record  |
| Contribution info data record  |
| Correspondence segment data record  |

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

|  |
| --- |
| File name data record |

|  |
| --- |
| Interchange header data record (Recipient XYZ – Provider 1 – SG remittance) |
| *…Details not shown…* |
| Correspondence segment data record  |

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

|  |
| --- |
| File name data record |

|  |
| --- |
| Interchange header data record (Recipient XYZ – Provider 2 – CC remittance) |
| *…Details not shown…* |
| Correspondence segment data record  |

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

|  |
| --- |
| File name data record |

|  |
| --- |
| Interchange header data record (Recipient XYZ – Provider 2 – CC recovery) |
| *…Details not shown…* |
| Correspondence segment data record  |

|  |
| --- |
| File total data record |
| Transmission file total data record |

Description of terms used in data record specifications

The tables listed below provide details of each data record and its 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) – this field will be in upper case – one byte per character. This field will be in left justified and characters not used will be blank filled.

 For example, SMITH in a ten character field will be reported as SMITH~~bbbbb~~ (the character ~~b~~ is used to indicate blanks).

**AN** is alphanumeric – this field will be in upper case – one byte per character. This field will be left justified and characters not used will be blank filled.

 For example, 10 FIRST STREET in a 20 character alphanumeric field would be reported as 10~~b~~FIRST~~b~~STREET~~bbbbb~~ (the character ~~b~~ is used to indicate blanks).

**D** is a date in DDMMCCYY format. If the day or month components are less than 10, a leading zero will be inserted.

 For example:

* + 26 March 2020 would be reported as 26032020
	+ 9 November 2020 will be reported as 09112020

 If the date is optional or unknown, then it will be reported as 00000000

**DT** is a date/time in DDMMCCYYHHMMSS format.

**N** is numeric (0-9) – one byte per digit. Numeric fields will be right justified and zero filled.

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

 All of the amount fields are reported in centsand will not contain decimal points, commas or other non-numeric characters (for example $+-). For example, in an 8 Character numeric (amount) field:

* + $1234.99 will be reported as 00123499,
	+ $122.16 would be reported as 00012216,
	+ $567.00 will be reported as 00056700, and
	+ $0.00 will be reported as 00000000.

*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 will not start with a blank or be blank filled.

ALPHA NUMERIC: field will not start with a blank or be blank filled.

NUMERIC: field will not start with a blank and could be zero filled.

DATE: field will not be zero filled.

**O** Optional field that must be made available by the software developer for the ATO to fill.

ALPHA: if not present, field will be blank filled.

ALPHA NUMERIC: if not present, field will be blank filled.

NUMERIC: if not present, field will be zero filled.

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

**C** Conditional field that must be made available by the software developer for the ATO to fill. This field will be filled as specified.

 **S** For use by the ATO. It will be blank or zero filled.

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

*Reference number –* the definition reference number. These definitions can be found in section [5 Data field definitions](#section5_definitions).

File name data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position**  | **Field length**  | **Field format**  | **Field type**  | **Field name** | **Referencenumber** |
| 1-10  | 10  | AN  | M  | Record identifier  | [5.1](#b1) |
| 11-54  | 44  | AN  | M  | File name  | [5.2](#b2) |

Interchange header data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position**  | **Field length**  | **Field format**  | **Field type**  | **Field name** | **Referencenumber** |
| 1-10  | 10  | AN  | M  | Record identifier  | [5.3](#b3) |
| 11-25  | 15  | N  | M  | Interchange identifier  | [5.4](#b4) |
| 26-55  | 30  | AN  | M  | Receiver identifier  | [5.5](#b5) |
| 56-131  | 76  | AN  | S  | Filler | [5.6](#b6) |
| 132-145  | 14  | DT  | M  | Trans creation date  | [5.7](#b7) |
| 146-146  | 1  | A  | M  | Acknowledgement request  | [5.8](#b8) |
| 147-147  | 1  | A  | M  | Test indicator  | [5.9](#b9) |
| 148-157  | 10  | AN  | M  | Message release  | [5.10](#b10) |
| 158-159  | 2  | N  | M  | Number of message headers  | [5.11](#b11) |
| 160-174  | 15  | N  | C  | Total payment  | [5.12](#b12) |
| 175-175  | 1  | AN  | M  | Transfer format  | [5.13](#b13) |
| 176-176  | 1  | AN  | M  | Transfer method  | [5.14](#b14) |
| 177-186  | 10  | AN  | O  | Correspondence type  | [5.15](#b15) |
| 187-190  | 4  | AN  | O  | Account type  | [5.16](#b16) |
| 191-198  | 8  | D  | M  | Issue date  | [5.17](#b17) |
| 199-206  | 8  | D  | S  | Filler  | [5.6](#b6) |

Sender details data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position**  | **Field length**  | **Field format**  | **Field type**  | **Field name** | **Referencenumber** |
| 1-10  | 10  | AN  | M  | Record identifier  | [5.18](#b18) |
| 11-40 | 30  | AN  | M  | Sender identifier  | [5.19](#b19) |
| 41-116  | 76  | AN  | S | Filler | [5.6](#b6) |
| 117-131  | 15  | AN  | M  | Contact number  | [5.20](#b20) |
| 132-146  | 15  | AN  | M  | Fax number  | [5.21](#b21) |
| 147-222  | 76  | AN  | M  | Sender name  | [5.22](#b22) |

Recipient details data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position**  | **Field length**  | **Field format**  | **Field type**  | **Field name** | **Referencenumber** |
| 1-10  | 10  | AN  | M  | Record identifier  | [5.23](#b23) |
| 11-86  | 76  | AN  | M  | Recipient name  | [5.24](#b24) |
| 87-124  | 38  | AN  | O  | Contact name  | [5.25](#b25) |
| 125-139 | 15  | AN  | O  | Contact number  | [5.26](#b26) |
| 140-154  | 15  | AN  | O  | Fax number  | [5.27](#b27) |

Super/FHSA product header data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position**  | **Field length**  | **Field format**  | **Field type**  | **Field name** | **Referencenumber** |
| 1-10  | 10  | AN  | M  | Record identifier  | [5.28](#b28) |
| 11-19  | 9  | N  | S | Filler  | [5.6](#b6) |
| 20-30  | 11  | N  | O  | Target ABN  | [5.29](#b29) |
| 31-41  | 11  | N  | M  | Target TFN  | [5.30](#b30) |
| 42-50  | 9  | AN  | S  | Filler  | [5.6](#b6) |
| 51-126  | 76  | AN  | M  | Target name  | [5.31](#b31) |
| 127-132  | 6  | AN  | C  | Target BSB  | [5.32](#b32) |
| 133-141  | 9  | AN  | C  | Target account number  | [5.33](#b33) |
| 142-173  | 32  | AN  | C  | Target account name  | [5.34](#b34) |
| 174-188  | 15  | N  | M  | Sender trans reference number  | [5.35](#b35) |
| 189-202  | 14  | DT  | M  | Sender trans creation date  | [5.36](#b36) |
| 203-203  | 1  | A  | M  | Sender trans function  | [5.37](#b37) |
| 204-218  | 15  | N  | S  | Filler  | [5.6](#b6) |

Provider contact details data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position**  | **Field length**  | **Field format**  | **Field type**  | **Field name** | **Referencenumber** |
| 1-10  | 10  | AN  | M  | Record identifier  | [5.38](#b38) |
| 11-48  | 38  | AN  | O  | Contact name  | [5.39](#b39) |
| 49-63  | 15  | AN  | M  | Contact number  | [5.40](#b40) |
| 64-78  | 15  | AN  | O  | Fax number  | [5.41](#b41) |

Address details data record

|  |  |  |  |  |  |
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| **Character position**  | **Field length**  | **Field format**  | **Field type**  | **Field name** | **Referencenumber** |
| 1-10  | 10  | AN  | M  | Record identifier  | [5.42](#b42) |
| 11-48  | 38  | AN  | M  | Address line 1  | [5.43](#b43) |
| 49-86  | 38  | AN  | O  | Address line 2  | [5.43](#b43) |
| 87-113  | 27  | AN  | M  | Suburb, town or locality  | [5.44](#b44) |
| 114-116  | 3  | A  | C  | State  | [5.45](#b45) |
| 117-120  | 4  | N  | C  | Postcode  | [5.46](#b46) |
| 121-140  | 20  | AN  | O  | Country  | [5.47](#b47) |

Contributor details data record

|  |  |  |  |  |  |
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| **Character position**  | **Field length**  | **Field format**  | **Field type**  | **Field name** | **Referencenumber** |
| 1-10  | 10  | AN  | M  | Record identifier  | [5.48](#b48) |
| 11-25  | 15  | AN  | M  | Contributor type  | [5.49](#b49) |
| 26-101  | 76  | AN  | O  | Contributor business name  | [5.50](#b50) |
| 102-112  | 11  | N  | O  | Contributor Australian business number (ABN) | [5.51](#b51) |
| 113-127  | 15  | AN  | M  | Contact number  | [5.52](#b52) |
| 128-157  | 30  | AN  | M  | Signature block name  | [5.53](#b53) |
| 158-197  | 40  | AN  | M  | Signature block title  | [5.54](#b54) |

Return payment options data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position**  | **Field length**  | **Field format**  | **Field type**  | **Field name** | **Referencenumber** |
| 1-10  | 10  | AN  | M  | Record identifier  | [5.55](#b55) |
| 11-130  | 120  | AN  | M  | Name of institution  | [5.56](#b56) |
| 131-136  | 6  | AN  | M  | Tax Office BSB  | [5.57](#b57) |
| 137-145  | 9  | AN  | M  | Tax Office account number  | [5.58](#b58) |
| 146-177  | 32  | AN  | M  | Tax Office account name  | [5.59](#b59) |
| 178-187  | 10  | N  | M  | BPAY biller code  | [5.60](#b60) |
| 188-205  | 18  | AN  | M  | Return payment EFT code  | [5.61](#b61) |
| 206-216  | 11  | N  | O  | File name  | [5.62](#b62) |
| 217-218  | 2  | N  | O  | HOR code  | [5.63](#b63) |
| 219-294  | 76  | AN  | O  | HOR name  | [5.64](#b64) |
| 295-296  | 2  | AN  | O  | Region code  | [5.65](#b65) |

Mail payment address data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position**  | **Field length**  | **Field format**  | **Field type**  | **Field name** | **Referencenumber** |
| 1-10  | 10  | AN  | M  | Record identifier  | [5.66](#b66) |
| 11-13  | 3  | AN  | O  | Address code  | [5.67](#b67) |
| 14-63  | 50  | AN  | O  | Address title  | [5.68](#b68) |

Super/FHSA contributions data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position**  | **Field length**  | **Field format**  | **Field type**  | **Field name** | **Referencenumber** |
| 1-10  | 10  | AN  | M  | Record identifier  | [5.69](#b69) |
| 11-23  | 13  | N  | M  | Gross amount  | [5.70](#b70) |
| 24-31  | 8  | D  | S  | Filler  | [5.6](#b6) |
| 32-39  | 8  | D  | S  | Filler  | [5.6](#b6) |
| 40-47  | 8  | D  | M  | Due date  | [5.71](#b71) |

Payment details data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position**  | **Field length**  | **Field format**  | **Field type**  | **Field name** | **Referencenumber** |
| 1-10  | 10  | AN  | M  | Record identifier  | [5.72](#b72) |
| 11-15  | 5  | A  | M  | Payment type  | [5.73](#b73) |
| 16-23  | 8  | D  | M  | Payment creation date  | [5.74](#b74) |
| 24-36  | 13  | N  | M  | Payment amount  | [5.75](#b75) |
| 37-54  | 18  | AN  | M  | Payment reference number  | [5.76](#b76) |
| 55-74  | 20  | AN  | M  | Payment remitter identifier  | [5.77](#b77) |
| 75-150  | 76  | AN  | S  | Filler  | [5.6](#b6) |
| 151-163  | 13  | N  | M  | Financial transaction identifier  | [5.78](#b78) |

Contribution member/FHSA holder info data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position**  | **Field length**  | **Field format**  | **Field type**  | **Field name** | **Referencenumber** |
| 1-10  | 10  | AN  | M  | Record identifier  | [5.79](#b79) |
| 11-26  | 16  | AN  | O  | Provider client identifier  | [5.80](#b80) |
| 27-42  | 16  | AN  | M  | Account number  | [5.81](#b81) |
| 43-51  | 9  | AN  | O  | Superannuation product identification number  | [5.82](#b82) |
| 52-96  | 45  | AN  | O  | Given name  | [5.83](#b83) |
| 97-126  | 30  | AN  | M  | Family name  | [5.84](#b84) |
| 127-134  | 8  | D  | O  | Date of birth  | [5.85](#b85) |
| 135-135  | 1  | A  | O  | Gender  | [5.86](#b86) |
| 136-146  | 11  | N  | O  | Tax file number (TFN)  | [5.87](#b87) |
| 147-157  | 11  | AN  | O  | TFN previously quoted for member/FHSA holder by provider  | [5.88](#b88) |
| 158-163  | 6  | AN  | O  | System code  | [5.89](#b89) |
| 164-176  | 13  | N  | M  | Total member/FHSA holder contributions  | [5.90](#b90) |
| 177-184  | 8  | D  | S  | Filler  | [5.6](#b6) |
| 185-192  | 8  | D  | S  | Filler  | [5.6](#b6) |

Contribution info data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position**  | **Field length**  | **Field format**  | **Field type**  | **Field name** | **Referencenumber** |
| 1-10  | 10  | AN  | M  | Record identifier  | [5.91](#b91) |
| 11-13  | 3  | A  | M  | Contribution type  | [5.92](#b92) |
| 14-26  | 13  | N  | M  | Contribution amount  | [5.93](#b93) |
| 27-30 | 4 | N | M | Financial year | [5.94](#b94) |
| 31-46  | 16  | A  | S  | Filler  | [5.6](#b6) |
| 47-61  | 15  | N  | M  | Contribution reference number  | [5.95](#b95) |

Correspondence segment total data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position**  | **Field length**  | **Field format**  | **Field type**  | **Field name** | **Referencenumber** |
| 1-10  | 10  | AN  | M  | Record identifier  | [5.96](#b96) |
| 11-20  | 10  | N  | M  | Number of segments  | [5.97](#b97) |

File total data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position**  | **Field length**  | **Field format**  | **Field type**  | **Field name** | **Referencenumber** |
| 1-10  | 10  | AN  | M  | Record identifier  | [5.98](#b98) |
| 11-20  | 10  | N  | M  | Number of records in file  | [5.99](#b99) |

Transmission file total data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position**  | **Field length**  | **Field format**  | **Field type**  | **Field name** | **Referencenumber** |
| 1-10  | 10  | AN  | M  | Record identifier  | [5.100](#b100) |
| 11-20  | 10  | N  | M  | Number of records in file  | [5.101](#b101) |

5 Data field definitions

Field definitions and edit rules

[5.1](#a1) **Record identifier** – will be set to **FILENAME**.

[5.2](#a2) **File name** – the file name created for the set of interchange messages within a transmission item.

This will be set to Naaaaaaa.Nbbbbbbb.Nc.S9999.sss

where:

N is the transfer method type (internet)

aaaaaaa is the first 7 digits of the interchange message number.

bbbbbbb is the next 7 digits of the interchange message number.

c is the last digit of the interchange message number.

S9999 is the file sequence number

sss is one of:

* REM (advice)
* RCV (notice)

[5.3](#a3) **Record identifier** – will be set to **INTRCHGHDR**.

[5.4](#a4) **Interchange identifier** – identifies the interchange initiated and sent by the ATO to a receiver. The Interchange identifier is used by the receiver to report problems associated with a particular interchange.

[5.5](#a5) **Receiver identifier** – identifies the receiver. This field is set to the identifier provided in the *Supplier Australian business number (ABN)* field of the latest *Member contributions statement* (MCS) report or *First home saver accounts (FHSA) activity report* processed by the ATO.

[5.6](#a6) **Filler** – for use by the ATO.

[5.7](#a7) **Trans creation date** – the date and time the file is created.

[5.8](#a8) **Acknowledgement request** – indicates whether the ATO requires confirmation that a message has been successfully received. This field is not currently in use and will be set to **N**.

[5.9](#a9) **Test indicator** – indicates whether the interchange contains test messages (which are not to be processed and posted to the provider’s official data storage systems). This field will be either **T** for test data or **P** for production data.

[5.10](#a10) **Message release** – the version number of the specification used to create the file for transfer to the recipient. The version number for each report type will be:

**FCRMV004.0** – Super co-contribution remittance

**FCRCV004.0** – Super co-contribution recovery

**FLRMV004.0** – LISC remittance

**FLRCV004.0** – LISC recovery

**FGRMV004.0** – SG remittance

**FGRCV004.0** – SG recovery

**FERMV004.0** – SHA special account employer contribution remittance

**FORMV004.0** – SHA special account co-contribution remittance

**FIRMV004.0** – SHA special account LISC remittance (Tax Free)

**FSRMV004.0** – Government FHSA contribution remittance for super

**FSRCV004.0** – Government FHSA contribution recovery for super

**FFRMV004.0** – Government FHSA contribution remittance for FHSA

**FFRCV004.0** – Government FHSA contribution recovery for FHSA

**FURCV004.0** – USM recovery

[5.11](#a11) **Number of message headers** – the number of providers specified in the *Super/FHSA product header data record* in an advice or notice.

The purpose of this field is to help the provider verify that an advice or notice contains the correct number of providers.

[5.12](#a12) **Total payment** – the total payment amount needed to fund all the contributions in an interchange.

This field can be used as an audit check that all contributions have been received in an interchange. This field will be supplied for advices only.

[5.13](#a13) **Transfer format** – the format of the file. This field will be set to **F**.

[5.14](#a14) **Transfer method** – the method the ATO used to transfer the file. This field will be set to **N**.

[5.15](#a15) **Correspondence type** – a code to distinguish the type of correspondence.

Valid values are:

**RMTNCE** – Advice

**RECVRY** – Notice

This field will be blank filled as it is only required for printed correspondence.

[5.16](#a16) **Account type** – identifies the type of account for an advice or notice.

Valid values are:

**SGSR** – SG remittance

**SGSD** – SG recovery

**CCSR** – Super co-contribution remittance

**CCSD** – Super co-contribution recovery

**SHSR** – SHA special account remittance

**FSSR** – Government FHSA contribution remittance for super

**FSSD** – Government FHSA contribution recovery for super

**FFSR** – Government FHSA contribution remittance for FHSA

**FFSD** – Government FHSA contribution recovery for FHSA

**LISR** – LISC remittance

**LISD**    – LISC recovery

**UMSD** – USM recovery

This field will be blank filled as it is only required for printed correspondence.

[5.17](#a17) **Issue date** – the date the ATO issued the advice or notice to the provider.

[5.18](#a18) **Record identifier** – will be set to **SENDERDTLS**.

[5.19](#a19) **Sender identifier** – identifies the sender of an interchange. This field will be set to **ATO**.

[5.20](#a20) **Contact number** – the phone number for the area in the ATO that can be contacted if there are questions about the file sent.

[5.21](#a21) **Fax number** – the fax number for the area in the ATO that can be contacted if there are questions about the file sent.

[5.22](#a22) **Sender name** – the name of the organisation sending the file. This field will be set to **ATO**.

[5.23](#a23) **Record identifier** – will be set to **RECIPNTDTL**.

[5.24](#a24) **Recipient name** – the name of the organisation where the file is being sent.

[5.25](#a25) **Contact name** – the name of the contact person at the organisation where the file is being sent.

[5.26](#a26) **Contact number** – the telephone number for the nominated contact person in the organisation where the file is being sent.

[5.27](#a27) **Fax number** – the fax number for the nominated contact person in the organisation where the file is being sent.

[5.28](#a28) **Record identifier** – will be set to **SPRPRODHDR**.

[5.29](#a29) **Target ABN** – the ABN of the provider the advice or notice is being sent to.

[5.30](#a30) **Target TFN** – the tax file number (TFN) of the provider the advice or notice is being sent to.

[5.31](#a31) **Target name** – the name of the provider.

[5.32](#a32) **Target BSB** – the BSB number of the provider’s bank account where direct payments will be made. If the Payment type field in the Payment details data record is DICRE, this field will be supplied.

[5.33](#a33) **Target account number** – the number of the provider’s bank account where direct payments will be made. If the *Payment type* field in the *Payment* *details data record* is **DICRE**, this field will be supplied.

[5.34](#a34) **Target account name** – the name of the provider’s bank account where direct payments will be made. If the *Payment type* field in the *Payment* *details data record* is **DICRE**, this field will be supplied.

[5.35](#a35) **Sender trans reference number** – the number associated with the ATO's transaction that generated the advice or notice for the provider.

[5.36](#a36) **Sender trans creation date** – the date and time when the ATO creates the advice or notice for the provider.

[5.37](#a37) **Sender trans function** – indicates that the transaction is an original or replacement of a previously sent transaction.

Valid values are:

**O** – Original

**R** – Replacement

[5.38](#a38) **Record identifier** – will be set to **PROVCNTDTL**.

[5.39](#a39) **Contact name** – the name of the provider contact person who may be contacted regarding queries in the data sent by the provider.

[5.40](#a40) **Contact number** – the phone number for the nominated provider contact person.

[5.41](#a41) **Fax number** – the fax number for the nominated provider contact person.

[5.42](#a42) **Record identifier** – will be set to **ADDRESSDTL**.

[5.43](#a43) **Address** – lines 1 and 2 will only contain the address (excluding suburb, town or locality; state or territory; postcode; and country) of the sender, provider, ATO mail payment or recipient’s postal address.

[5.44](#a44) **Suburb, town or locality** – the suburb, town or locality of the sender, provider, ATO mail payment or recipient’s postal address.

[5.45](#a45) **State** – the state or territory of the sender, provider, ATO mail payment or recipient’s postal address.

**[5.46](#a46) Postcode** – the postcode of the sender, provider, ATO mail payment or recipient’s postal address.

**[5.47](#a47) Country** – the country of the sender, provider, ATO mail payment or recipient's postal address. This field will be blank filled if the country is Australia.

**[5.4](#a48)**[8](#a48) **Record identifier** – will be set to **CONTBNDTLS**.

[5.49](#a49) **Contributor type** – the type of organisation contributing money on behalf of the super member or FHSA holder. This field will be set to **ATO**.

[5.50](#a50) **Contributor business name** – the ATO’s legal business name. This field will be set to **AUSTRALIAN TAXATION OFFICE**.

[5.51](#a51) **Contributor Australian business number (ABN)** – the ATO’s current ABN will be reported in this field.

[5.52](#a52) **Contact number** – the ATO’s phone number.

[5.53](#a53) **Signature block name** – the name of the Deputy Commissioner of Taxation.

[5.54](#a54) **Signature block title** – the Deputy Commissioner of Taxation’s title. This field will be set to **DEPUTY COMMISSIONER OF TAXATION**.

[5.55](#a55) **Record identifier** – will be set to **RTRNPMTDTL**.

[5.56](#a56) **Name of institution** – the name of the financial institution where the ATO’s bank account is held and where the direct credit repayment is to be made.

[5.57](#a57) **Tax Office BSB** – the BSB number of the ATO’s bank account the direct credit repayment is to be made to.

[5.58](#a58) **Tax Office account number** – the number of the ATO’s bank account the direct credit repayment is to be made to.

[5.59](#a59) **Tax Office account name** – the name of the ATO’s bank account the direct credit repayment is to be made to.

[5.60](#a60) **BPAY biller code** – the BPAY biller code the provider must use for any repayments made to the ATO via BPAY.

[5.61](#a61) **Return payment EFT code** – the EFT code the provider must use when returning payments to the ATO by direct credit, BPAY or cheque.

[5.62](#a62) **File name** – an identifier unique to the client that assists the ATO to reconcile payments made by the provider. This field will be blank filled as it is only required for printed correspondence.

[5.63](#a63) **HOR code** – the head of revenue (HOR) code payments owing to the ATO must be made into. This field will be blank filled as it is only required for printed correspondence.

[5.64](#a64) **HOR name** – the product name associated with the HOR. This field will be blank filled as it is only required for printed correspondence.

[5.65](#a65) **Region code** – a code assigned to a provider to capture the branch office where the provider's information was registered. This field will be blank filled as it is only required for printed correspondence.

[5.66](#a66) **Record identifier** – will be set to **MAILPMTADD**.

[5.67](#a67) **Address code** – indicates the branch code associated with the ATO’s mail cheque payment address. This field will be blank filled as it is only required for printed correspondence.

[5.68](#a68) **Address title** – the title associated with the mail payment address. This field will be blank filled as it is only required for printed correspondence.

[5.69](#a69) **Record identifier** – will be set to **SPRCONTBTN**.

[5.70](#a70) **Gross amount** – the gross dollar amount being paid to or recovered from a provider on an advice or notice. The field will be greater than zero.

[5.71](#a71) **Due date** – the date the provider must pay on a notice or lodge a PVA against an advice.

[5.72](#a72) **Record identifier** – will be set to **PAYDETAILS**.

[5.73](#a73) **Payment type** – the method of payment of the total payment amount.

Valid values are:

**DICRE** – Direct credit

**CHQ** – Cheque

If this field is **DICRE**, then the *Target BSB*, *Target account number* and *Target account name* fields in the *Super/FHSA product header data record* will be supplied.

[5.74](#a74) **Payment creation date** – the date when a payment was processed by the ATO.

[5.75](#a75) **Payment amount** – the net dollar amount being paid to a provider.

For super co-contributions:

The total co-contribution being remitted to the super provider.

For LISC:

The total LISC contribution being remitted to the super provider.

For SG allocation:

The total SG allocation amount being remitted to the super provider.

For SHA special account:

The total SHA special account amount being remitted to the super provider.

For Government FHSA contribution:

The total Government FHSA contribution amount being remitted to the super provider or FHSA provider.

[5.76](#a76) **Payment reference number** – the primary field used to link an advice with its related payment. For direct credit payments, this field will have the same value as the *Lodgement reference number* field in the BECS DE (direct entry) file.

For cheque payments, this field will be printed on the form associated with the cheque.

[5.77](#a77) **Payment remitter identifier** – used to identify the sender of the payment. This field will be set to **ATO**.

[5.78](#a78) **Financial transaction identifier** – an ATO identifier associated with the remittance advice amount. This field will be zero filled as it is only required for printed correspondence.

[5.79](#a79) **Record identifier** – will be set to **CONTMBRINF**.

[5.80](#a80) **Provider client identifier** – a value reported for the member or FHSA holder which assists to uniquely identify them such as a reference number. However, this is not the member or FHSA holder account number.

This identifier is normally assigned by a provider to link all accounts the member or FHSA holder holds within the organisation. For example, the *Provider* *client identifier* may be a customer number, which is used to link five different accounts held by one member with the super provider.

 An FHSA holder can not hold more than one FHSA.

[5.81](#a81) **Account number** – a unique account number allocated by a super provider or FHSA provider to a member's super contributions or Government FHSA contributions.

 This will be the same account number used for the member or FHSA holder in previous reports to ensure that new accounts will not be created. Using the same numbers will also ensure that double reporting will not occur when amending contributions previously reported.

 The Account number together with the Super/FHSA provider client identifier will uniquely identify an account within the provider.

[5.82](#a82) **Superannuation product identification number** – the destination provider product identification number supplied by the provider for a member in an MCS, PVA or FHSA activity report, where transferred contributions have been reported.

 This value is not limited to the SPIN (superannuation product identification number) listed on the SPIN register.

[5.83](#a83) **Given name** – will contain the full first given name of the member or FHSA holder. If the full first given name is not known, show the first initial.

 This field may be blank filled where the member or FHSA holder has a legal single name. The legal single name will be provided in the *Family name* field.

[5.84](#a84) **Family name** – will contain the surname or family name of the member or FHSA holder. Where the member or FHSA holder has a legal single name only, this field will be completed.

[5.85](#a85) **Date of birth** – the date of birth of the member or FHSA holder. If the birth date is unknown, this field will be zero filled.

 This field will always contain a date of birth for FHSA holders.

[5.86](#a86) **Gender** – the gender of the member or FHSA holder.

Valid values are:

**M** – Male

**F** – Female

**U** – Unknown

**X** – Indeterminate

|  |
| --- |
|  The Australian Government recognises that individuals may identify and be recognised within the community as a gender other than the sex they were assigned at birth or during infancy or as an indeterminate sex and/or gender. To enable reporting of indeterminate gender in version 4.2.0 of the Remittance advice and recovery notice reporting specification, the definition has been updated to include option **X**. |

[5.87](#a87) **Tax file number (TFN)** – the TFN quoted by the member or FHSA holder. If the provider can not provide the member’s TFN then this field will be zero filled.

 This field will always contain TFN for FHSA holders.

[5.88](#a88) **TFN previously quoted for member/FHSA holder by provider** – the TFN originally quoted by the super provider for the member, or FHSA provider for the FHSA holder.

 This TFN may not necessarily be in the correct format or pass the ATO’s TFN algorithm.

[5.89](#a89) **System code** – a code for the system or product within the administrative structure of a provider which holds the account of a member or FHSA holder.

This item may be used by those providers maintaining accounts on more than one physical system or offering more than one choice of product to their members to identify the location, system, or product where the super provider member account or FHSA holder account is held.

[5.90](#a90) **Total member/FHSA holder contributions** – the total dollar amount of contributions being paid to, or recovered from, a provider for a member or FHSA holder.

For super co-contributions:

The total amount of super co-contribution being paid/recovered by the ATO.

For LISC:

The total amount of LISC being paid/recovered by the ATO

For SG allocation:

The total amount of SG allocation being paid/recovered by the ATO.

For SHA special account:

The total amount of SHA special account being paid by the ATO.

For Government FHSA contributions:

The total amount of Government FHSA contribution amount being paid/recovered by the ATO.

For USM:

The total amount of USM being recovered by the ATO.

[5.91](#a91) **Record identifier** – will be set to **CONTBNINFO**.

[5.92](#a92) **Contribution type** – type of contribution being paid. This is used to establish the account type and to distinguish between different contribution types per member or FHSA holder.

For super co-contributions:

**CRM** – Super co-contribution credit

**CRC** – Super co-contribution recovery

For LISC:

**LRM** – Low income super contribution credit

**LRC** – Low income super contribution recovery

For SG allocation:

**GRM** – SG credit

**GRC** – SG recovery

For SHA special account

**ERM** – SHA special account employer contribution credit

**ORM** – SHA special account super co-contribution credit

**IRM** – SHA special account LISC credit

For Government FHSA contributions:

**SRM** – Government FHSA contribution amount credit for super providers

**SRC** – Government FHSA contribution amount recovery for super providers

**FRM** – Government FHSA contribution amount credit for FHSA providers

**FRC** – Government FHSA contribution amount recovery for FHSA providers

For USM:

**URC** –USM Recovery

[5.93](#a93) **Contribution amount** – the dollar amount of a contribution.

For super co-contributions:

This field is the amount of co-contribution to be paid or recovered for a member.

For LISC:

This field is the amount of LISC to be paid or recovered for a member.

For SG allocation:

This field is the amount of SG allocation to be paid or recovered for a member.

For SHA special account allocation:

This field is the amount of SHA special account allocation to be paid for a member.

For Government FHSA contribution:

This field is the amount of Government FHSA contribution to be paid for a member or FHSA holder.

For USM:

This field is the amount of USM to be recovered for a member.

**[5.94](#a94)** **Financial year** – the financial year for which the payment relates to. It will be provided in the format CCYY. This field will not be greater than the current financial year. For example:

* if the payment was made on the 15/09/2014 for the 2013 financial year, this field will be reported as 2013.
* if the payment was made on the 29/11/2014 for the 2014 financial year, this field will be reported as 2014.

[5.95](#a95) **Contribution reference number** – a number generated by the ATO to uniquely identify a particular contribution credit or debit request for a member or FHSA holder.

[5.96](#a96) **Record identifier** – will be set to **CORROTOTAL**.

[5.97](#a97) **Number of segments** – the total number of segments or data records making up a recipient’s correspondence.

[5.98](#a98) **Record identifier** – will be set to **FILE-TOTAL**.

[5.99](#a99) **Number of records in file** – the total number of records contained in the transmission item of a fixed format transmission file.

 The *File name* *data record* is not included in the total.

[5.100](#a100) **Record identifier** – will be set to **TRNFLTOTAL**.

[5.101](#a101) **Number of records in file** – the total number of records in a fixed format transmission file.

6 Advice and notice payment conventions

When the ATO sends a *Remittance advice* with details of member or FHSA holder credit payments, the provider will concurrently receive super co-contributions, LISC, SG payments, SHA special account, Government FHSA contribution payments from the ATO.

When the ATO sends a *Remittance advice* with details of FHSA holder credit payments, the FHSA providers will receive Government FHSA contribution payments from the ATO.

Alternatively, the ATO may send the provider a *Recovery notice* requesting the repayment of contributions previously made to the provider for one or more of their members or FHSA holders for super co-contributions, SG payments, SHA special account, LISC or USM.

The ATO has developed processes to enable the provider to receive and make payments using BECS direct credit, cheque or BPAY (the latter being for recovery repayments only).

Receiving payments

When the ATO issues an advice, associated payments will be made using BECS direct credit or cheque. A payment will be issued for each provider specified on the advice.

The [Payment usage convention example](#paymentusageconvention) illustrates how an advice and a BECS direct credit payment relating to an advice will be issued.

In some cases, the advice and the payment may be issued as separate flows. If this occurs, information will be provided in these message flows to assist the provider to reconcile the advice with its associated payments.

A cross field reference convention is used to link the payment and advice flows together.

A *Payment details data record* has been added to the advice message for each provider. To create the link, fields in the *Payment details data record* have been matched with corresponding fields:

* on the BECS DE file, which is used to hold BECS direct credits relevant to each of the payment methods the ATO may use, or
* on a cheque payment.

Payment details mapping

The table below shows how the fields on the *Payment details data record* have been mapped to BECS direct credit payment, BPAY and cheque payment fields.

|  |  |  |  |
| --- | --- | --- | --- |
| **Payment details fields** | **BECS direct entry file for direct credit** | **BPAY** | **Cheque** |
| Payment type | DICRE | BPAY | CHQ |
| Payment creation date | Date when the payment was submitted to BECS | Date when the payment was submitted to BPAY | Date written on the cheque |
| Payment amount | Amount | Amount | Amount |
| Payment reference number | Lodgment reference number | Customer reference number | *Return payment EFT code* |
| Payment remitter identifier | Name of remitter | Not required | Payer |

Reference numbers and identifiers

This section describes how the *Payment reference number* and *Payment remitter identifier* fields are constructed for a BECS direct credit, or cheque payment.

Payment reference number field

**For BECS direct credit payments**

The *Payment reference number* field will have the same value as the 18 character lodgment reference field (LRF) for each BECS direct credit payment. The *Lodgment reference number* field will read as follows: ATO00XXXXXXXXXXXXX

**For cheque payments**

The *Payment reference number* field will be set to the *cheque* *number* of the associated cheque payment.

Payment remitter identifier field

The purpose of the *Payment remitter identifier* field is to identify the sender of the payment.
For both BECS direct credit and cheque, the payment remitter identifier will be set to **ATO**.

Making repayments

The following table outlines the payment convention to use when making repayments to the Tax Office using BECS direct credit, BPAY and cheque.

|  |  |
| --- | --- |
| **BECS direct entry file fields** | **Description** |
| Lodgment reference number | Must be the *Return payment EFT code* in the *Return payment options data record* associated with the provider in the *Recovery notice.* |
| BSB number | Must be the *Tax Office BSB* in the *Return payment options data record* associated with the provider in the *Recovery notice*. |
| Account number to be credited | Must be the *Tax Office account number* in the *Return payment options data record* associated with the provider in the *Recovery notice*. |
| Title of account to be credited | Must be the *Tax Office account name* in the *Return payment options data record* associated with the provider in the *Recovery notice.* |
| Name of remitter | This field should contain sufficient details to identify the sender of the payment. |
| **BPAY fields** | **Description** |
| Customer reference number | Must be the *Return payment EFT code* in the *Return payment options data record* associated with the provider in the *Recovery notice*. |
| Biller code | Must be the *BPAY biller code* in the *Return payment options data record* associated with the provider in the *Recovery notice*. |
| **CHEQUE fields** | **Description** |
| Payment reference number | Must be the *Return payment EFT code* in the *Return payment options data record* associated with the provider in the *Recovery notice*.This number must be clearly printed on the cheque or advice associated with the cheque. The contact person name and contact number should also be provided with the cheque. |
| Payer | This field must contain sufficient details to identify the payer of the cheque. |

Where to send payments

If no *Mail payment address details data record* is supplied cheque payments should be sent to:

Australian Taxation Office

Locked Bag 1793

PENRITH NSW 1793

Payment usage convention example

The diagram below illustrates how a *Remittance advice* will be issued with a BECS direct credit payment.

This diagram shows how the BECS direct credit payment is issued through the Australian BECS Payments Clearing Stream, in a separate flow to the advice. Diagram sections outline what information is issued for both flows to enable the provider to reconcile the advice with its related payment.



7 Example of data file structure

File name data record

|  |  |  |  |
| --- | --- | --- | --- |
| **Character position**  | **Field name**  | **Remittance advice content**  | **Recovery notice content**  |
| 1-10  | Record identifier  | FILENAME  | FILENAME  |
| 11-54  | File name  | N1234567.N1234567.N1.S0001.REM  | N1234567.N1234567.N1.S0001.RCV |

Interchange header data record

|  |  |  |  |
| --- | --- | --- | --- |
| **Character position**  | **Field name**  | **Remittance advice content**  | **Recovery notice content**  |
| 1-10  | Record identifier  | INTRCHGHDR  | INTRCHGHDR  |
| 11-25  | Interchange identifier  | 112233982734982  | 112233982734982  |
| 26-55  | Receiver identifier  | 12345678901 | 12345678901 |
| 56-131  | Filler  | blank fill  | blank fill  |
| 132-145  | Trans creation date  | 31032009100330  | 31032009100330  |
| 146-146  | Acknowledgement request  | N  | N  |
| 147-147  | Test indicator  | P  | P  |
| 148-157  | Message release  | FCRMV004.0  | FCRCV004.0  |
| 158-159  | Number of message headers  | 1  | 1  |
| 160-174  | Total payment  | 000000000800000  | 000000000000000  |
| 175-175  | Transfer format  | F  | F  |
| 176-176  | Transfer method  | N  | N  |
| 177-186  | Correspondence type  | blank fill  | blank fill  |
| 187-190  | Account type  | blank fill  | blank fill  |
| 191-198  | Issue date  | 01122019 | 01122019  |
| 199-206  | Filler  | blank fill  | blank fill  |

Sender details data record

|  |  |  |  |
| --- | --- | --- | --- |
| **Character position**  | **Field name**  | **Remittance advice content**  | **Recovery notice content**  |
| 1-10  | Record identifier  | SENDERDTLS  | SENDERDTLS  |
| 11-40  | Sender identifier  | ATO  | ATO  |
| 41-116  | Filler | blank fill  | blank fill  |
| 117-131  | Contact number  | 131020  | 131020  |
| 132-146  | Fax number  | 0295959595  | 0295959595  |
| 147-222  | Sender name  | ATO  | ATO  |

Address details data record (Sender)

|  |  |  |  |
| --- | --- | --- | --- |
| **Character position**  | **Field name**  | **Remittance advice content**  | **Recovery notice content**  |
| 1-10  | Record identifier  | ADDRESSDTL  | ADDRESSDTL  |
| 11-48  | Address line 1  | PO BOX 3578  | PO BOX 3578  |
| 49-86  | Address line 2  | blank fill  | blank fill  |
| 87-113  | Suburb, town or locality  | ALBURY  | ALBURY  |
| 114-116  | State  | NSW  | NSW  |
| 117-120  | Postcode  | 2640  | 2640  |
| 121-140  | Country  | blank fill  | blank fill  |

Recipient details data record

|  |  |  |  |
| --- | --- | --- | --- |
| **Character position**  | **Field name**  | **Remittance advice content**  | **Recovery notice content**  |
| 1-10  | Record identifier  | RECIPNTDTL  | RECIPNTDTL  |
| 11-86  | Recipient name  | SUPERANNUATION NML ADMIN  | SUPERANNUATION NML ADMIN  |
| 87-124  | Contact name  | ARN KLAMMER  | ARN KLAMMER  |
| 125-139  | Contact number  | 0292599450  | 0292599450  |
| 140-154  | Fax number  | 0292599450  | 0292599450  |

Address details data record (Recipient)

|  |  |  |  |
| --- | --- | --- | --- |
| **Character position**  | **Field name**  | **Remittance advice content**  | **Recovery notice content**  |
| 1-10  | Record identifier  | ADDRESSDTL  | ADDRESSDTL  |
| 11-48  | Address line 1  | 6 ELIZABETH STREET  | 6 ELIZABETH STREET  |
| 49-86  | Address line 2  | blank fill  | blank fill  |
| 87-113  | Suburb, town or locality  | SYDNEY  | SYDNEY  |
| 114-116  | State  | NSW  | NSW  |
| 117-120  | Postcode  | 2000  | 2000  |
| 121-140  | Country  | blank fill  | blank fill  |

Super/FHSA product header data record

|  |  |  |  |
| --- | --- | --- | --- |
| **Character position**  | **Field name**  | **Remittance advice content**  | **Recovery notice content**  |
| 1-10  | Record identifier  | SPRPRODHDR  | SPRPRODHDR  |
| 11-19  | Filler  | 000000000 | 000000000 |
| 20-30  | Target ABN  | 63002916458  | 63002916458  |
| 31-41  | Target TFN  | 00416756242  | 00416756242  |
| 42-50  | Filler  | blank fill  | blank fill  |
| 51-126  | Target name  | XYZ SUPERANUATION CHOICE  | XYZ SUPERANUATION CHOICE  |
| 127-132  | Target BSB  | 134033  | blank fill  |
| 133-141  | Target account number  | 18982282  | blank fill  |
| 142-173  | Target account name  | XYZ SUPERANNUATION CONT A/C  | blank fill  |
| 174-188  | Sender trans reference number  | 123456349872383  | 123456349872383  |
| 189-202  | Sender trans creation date  | 31032009083045  | 31032009083046  |
| 203-203  | Sender trans function  | O  | O  |
| 204-218  | Filler  | 000000000000000  | 000000000000000  |

Provider contact details data record

|  |  |  |  |
| --- | --- | --- | --- |
| **Character position**  | **Field name**  | **Remittance advice content**  | **Recovery notice content**  |
| 1-10  | Record identifier  | PROVCNTDTL  | PROVCNTDTL  |
| 11-48  | Contact name  | JOHN SMITH | JOHN SMITH |
| 49-63  | Contact number  | 0292029292  | 0292029292  |
| 64-78  | Fax number  | 0292029292  | 0292029292  |

Address details data record (Provider contact)

|  |  |  |  |
| --- | --- | --- | --- |
| **Character position**  | **Field name**  | **Remittance advice content**  | **Recovery notice content**  |
| 1-10  | Record identifier  | ADDRESSDTL  | ADDRESSDTL  |
| 11-48  | Address line 1  | 78 BERRY STREET  | 78 BERRY STREET  |
| 49-86  | Address line 2  | blank fill  | blank fill  |
| 87-113  | Suburb, town or locality  | NORTH SYDNEY  | NORTH SYDNEY  |
| 114-116  | State  | NSW  | NSW  |
| 117-120  | Postcode  | 2002  | 2002  |
| 121-140  | Country  | blank fill  | blank fill  |

Contributor details data record

|  |  |  |  |
| --- | --- | --- | --- |
| **Character position**  | **Field name**  | **Remittance advice content**  | **Recovery notice content**  |
| 1-10  | Record identifier  | CONTBNDTLS  | CONTBNDTLS  |
| 11-25  | Contributor type  | ATO  | ATO  |
| 26-101  | Contributor business name  | AUSTRALIAN TAXATION OFFICE  | AUSTRALIAN TAXATION OFFICE  |
| 102-112  | Contributor ABN  | 10000000001  | 10000000001  |
| 113-127  | Contact number  | 131020  | 131020  |
| 128-157  | Signature block name  | ALISON LENDON | ALISON LENDON |
| 158-197  | Signature block title  | DEPUTY COMMISSIONER OF TAXATION  | DEPUTY COMMISSIONER OF TAXATION  |

Return payment options data record

|  |  |  |  |
| --- | --- | --- | --- |
| **Character position**  | **Field name**  | **Remittance advice content**  | **Recovery notice content**  |
| 1-10  | Record identifier  | RTRNPMTDTL  | RTRNPMTDTL  |
| 11-130  | Name of institution  | RESERVE BANK OF AUSTRALIA  | RESERVE BANK OF AUSTRALIA  |
| 131-136  | Tax Office BSB  | 093003  | 093003  |
| 137-145  | Tax Office account number  | 316385  | 316385  |
| 146-177  | Tax Office account name  | ATO EFT DEPOSITS TRUST ACCOUNT  | ATO EFT DEPOSITS TRUST ACCOUNT  |
| 178-187  | BPAY biller code  | 0000075556  | 0000075556  |
| 188-205  | Return payment EFT code  | 4167562421126  | 4167562421127  |
| 206-216  | File name  | blank fill  | blank fill  |
| 217-218  | HOR code  | blank fill  | blank fill  |
| 219-294  | HOR name  | blank fill  | blank fill  |
| 295-296  | Region code  | blank fill  | blank fill  |

Mail payment address data record

|  |  |  |  |
| --- | --- | --- | --- |
| **Character position**  | **Field name**  | **Remittance advice content**  | **Recovery notice content**  |
| 1-10  | Record identifier  | No record supplied  | MAILPMTADD  |
| 11-13  | Address code  | blank fill  |
| 14-63  | Address title  | blank fill  |

Address details data record (Mail payment)

|  |  |  |  |
| --- | --- | --- | --- |
| **Character position**  | **Field name**  | **Remittance advice content**  | **Recovery notice content**  |
| 1-10  | Record identifier  | No record supplied  | ADDRESSDTL  |
| 11-48  | Address line 1  | LOCKED BAG 1793  |
| 49-86  | Address line 2  | blank fill  |
| 87-113  | Suburb, town or locality  | PENRITH  |
| 114-116  | State  | NSW  |
| 117-120  | Postcode  | 1793  |
| 121-140  | Country  | blank fill  |

Super/FHSA contributions data record

|  |  |  |  |
| --- | --- | --- | --- |
| **Character position**  | **Field name**  | **Remittance advice content**  | **Recovery notice content**  |
| 1-10  | Record identifier  | SPRCONTBTN  | SPRCONTBTN  |
| 11-23  | Gross amount  | 0000000800000  | 0000000800000  |
| 24-31  | Filler  | 00000000 | 00000000 |
| 32-39  | Filler  | 00000000 | 00000000 |
| 40-47  | Due date  | 31042019  | 31042019  |

Payment details data record

|  |  |  |  |
| --- | --- | --- | --- |
| **Character position**  | **Field name** | **Remittance advice content**  | **Recovery notice content**  |
| 1-10  | Record identifier  | PAYDETAILS  | No record supplied  |
| 11-15  | Payment type  | DICRE  |
| 16-23  | Payment creation date  | 31032020  |
| 24-36  | Payment amount  | 0000000800000  |
| 37-54  | Payment reference number  | ATO001234567891234  |
| 55-74  | Payment remitter identifier  | ATO  |
| 75-150  | Filler  | blank fill  |
| 151-163  | Financial transaction identifier  | 0000000000000  |

Contribution member/FHSA holder info data record

|  |  |  |  |
| --- | --- | --- | --- |
| **Character position**  | **Field name**  | **Remittance advice content**  | **Recovery notice content**  |
| 1-10  | Record identifier  | CONTMBRINF  | CONTMBRINF  |
| 11-26  | Provider client identifier  | 9999999999999999  | 9999999999999999  |
| 27-42  | Account number  | 1111111111111111  | 1111111111111111  |
| 43-51  | Superannuation product identification number  | blank fill  | blank fill  |
| 52-96  | Given name  | JOHN  | JOHN |
| 97-126  | Family name  | MILLER  | MILLER  |
| 127-134  | Date of birth  | 02121960  | 02121960  |
| 135-135  | Gender | M  | M  |
| 136-146  | Tax file number  | 00123456789  | 00123456789  |
| 147-157  | TFN previously quoted for member/FHSA holder by provider  | 00123456791  | 00123456791  |
| 158-163  | System code  | SUP321  | SUP321  |
| 164-176  | Total member/FHSA holder contributions  | 0000000011900  | 0000000011900  |
| 177-184  | Filler  | 00000000 | 00000000 |
| 185-192  | Filler  | 00000000 | 00000000 |

Contribution info data record

|  |  |  |  |
| --- | --- | --- | --- |
| **Character position**  | **Field name**  | **Remittance advice content**  | **Recovery notice content**  |
| 1-10  | Record identifier  | CONTBNINFO  | CONTBNINFO  |
| 11-13  | Contribution type  | CRM  | CRC  |
| 14-26  | Contribution amount  | 0000000011900  | 0000000011900  |
| 27-30 | Financial year | 2019 | 2019 |
| 31-46  | Filler  | blank fill  | blank fill  |
| 47-61  | Contribution reference number  | 000000000000001  | 000000000000001  |

Correspondence segment total data record

|  |  |  |  |
| --- | --- | --- | --- |
| **Character position**  | **Field name**  | **Remittance advice content**  | **Recovery notice content**  |
| 1-10  | Record identifier  | CORROTOTAL  | CORROTOTAL  |
| 11-20  | Number of segments  | 21  | 22  |

File total data record

|  |  |  |  |
| --- | --- | --- | --- |
| **Character position**  | **Field name**  | **Remittance advice content**  | **Recovery notice content**  |
| 1-10  | Record identifier  | FILE-TOTAL  | FILE-TOTAL  |
| 11-20  | Number of records in file  | 22  | 23  |

Transmission file total data record

|  |  |  |  |
| --- | --- | --- | --- |
| **Character position**  | **Field name**  | **Remittance advice content**  | **Recovery notice content**  |
| 1-10  | Record identifier  | TRNFLTOTAL  | TRNFLTOTAL  |
| 11-20  | Number of records in file  | 23  | 24  |

8 More information

Superannuation contacts

For more information about the *Remittance advice and recovery notice report*:

* Go to the Tax Office superannuation website at [www.ato.gov.au/super](http://www.ato.gov.au/super), or
* Contact **13 10 20**, or
* Email SuperCRT@ato.gov.au.

Software Developer Homepage

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

The software developer’s homepage at [http://softwaredevelopers.ato.gov.au](http://softwaredevelopers.ato.gov.au/) has been designed to facilitate a partnership between the software development industry and the ATO.

The software developer’s homepage provides a subscription service, registering or subscribing for updates is recommended for both in–house and commercial software developers.

**Contact us**

For more information on the Software developers homepage:

* raise a request via [Online services for DSPs](https://softwaredevelopers.ato.gov.au/OnlineservicesforDSPs)
* email the Digital Partnership Office (DPO) at DPO@ato.gov.au or
* phone the SBR Service Desk on **1300 488 231** (select option 1).