



An Australian Government Initiative  
Standard Business Reporting

**SBR**

# Standard Business Reporting

Australian Taxation Office –

Tax Practitioner Client Management Reports  
(MAT.0001, MRPTS.0001, ODRPT.0001,  
GRPT.0001, ITLPRPT.0001, ASCRPT.0002,  
ASLRPT.0001, EFTRS.0001 & ITCRPT.0001)

## Business Implementation Guide

Date: November 2016

Final – suitable for use

! This document and its attachments are Unclassified



For further information or  
questions, contact the SBR  
Service Desk at  
[SBRServiceDesk@sbr.gov.au](mailto:SBRServiceDesk@sbr.gov.au)  
or call 1300 488 231.  
International callers may use  
+61-2-6216 5577

## VERSION CONTROL

Version	Release date	Description of changes
0.1	23 July 2015	Draft for consultation.
1.0	27 August 2015	Final
1.1	17 March 2016	Minor update to Section 3.1.1 dot point 11 changed to <i>Practice Lodgment Performance Percentage immediate prior year (date)</i> from <i>Similar Practice Lodgement Performance percentage</i>
2.0	November 2016	Minor update to Section 2 to clarify the validity of data for the on-demand reports. Section 4.1.1: Two additional fields added to the ASCRPT, inclusion of which will be in production 1 July 2017.

# ENDORSEMENT

David Baker

Director  
Tax Practitioner, Lodgment Strategy and Compliance Support  
Australian Taxation Office

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# 1. INTRODUCTION

## 1.1 PURPOSE

The purpose of this document is to provide information that will assist software developers in understanding the business context surrounding the Tax Practitioner Client Management Report (TPCMR). These interactions are performed with the Australian Taxation Office (ATO) through the Standard Business Reporting (SBR) platform.

This document defines each of the interactions that are available to view relevant information about a tax practitioner's clients, their roles and obligations. This document also outlines which reporting parties can use each of the services and explains any constraints and known issues with the use of the interactions, providing guidance with certain identified issues.

Specifically, the Tax Practitioner Client Management Report refers to the interactions with the ATO for a tax practitioner to:

- View agency reports
  - Lodgment performance report (ITLPRPT)
  - EFT reconciliation report (EFTRS)
    - Manage report subscriptions (MRPTS)
    - Update tax agent trust account details (MAT)
- View client reports
  - Activity Statement Client report (ASCRPT)
  - Activity Statement Lodgment report (ASLRPT)
  - Income Tax Client report (ITCRPT)

## 1.2 AUDIENCE

The audience for this document is any organisation that will be implementing the ATO Tax Practitioner Client Management Report interactions into their products. Typically this will be software application developers and business analysts.

## 1.3 DOCUMENT CONTEXT

The ATO Tax Practitioner Client Management Report Business Implementation Guide forms part of the broader suite of documents used by the ATO to describe or interpret how the technical implementation relates back to the business context and process. This document is designed to be read in conjunction with the ATO SBR documentation suite including the:

- Web service/platform information
- Message information eg ATO Message Implementation Guide, and
- Test information eg Conformance suites

See the SBR [high level diagram](#) map for the relationship of this document with others in the suite.

## 1.4 GLOSSARY

For a glossary of terms, refer to the [SBR website](#).

## 2. WHAT IS THE TAX PRACTITIONER CLIENT MANAGEMENT REPORT SERVICE?

The Tax Practitioner Client Management Report service is composed of a suite of interactions that provide reporting and practice management services to the user's Business Management System (BMS).

The functions available via the ELS form RR have been transitioned to the following SBR interactions:

ELS Function	SBR interaction
Set indicator for unsolicited reports	<b>Maintain Subscription (MRPTS)</b>
Request a solicited report	<b>On Demand Reports (ODRPT)</b>
Provide the tax agent's bank account details	<b>Update Tax Agent Trust (MAT)</b>
Set Primary Transmitter Number	Not applicable.

**Table 1: Current ELS Functions and corresponding SBR services**

The reports available via ELS have been transitioned into the following SBR reports:

ELS Reports		SBR reports	
Client list	Solicited	<b>Income Tax Client reports (ITCRPT)</b>	<b>On demand</b>
Due lodgment report	Unsolicited		
Lodgment statistics report	Solicited	<b>Lodgment performance report (ITLPRPT)</b>	<b>Compulsory</b>
EFT reconciliation report	Unsolicited	<b>EFT reconciliation report (EFTR)</b>	<b>Subscribed</b>
Activity statement client list	Solicited	<b>Activity statement client report (ASCRPT)</b>	<b>On demand</b>
Activity statement lodgment report	Unsolicited	<b>Activity statement client lodgment report (ASLRPT)</b>	<b>On demand</b>
Activity statement summary report	Unsolicited		
Outgoing business activity statement	Unsolicited	Not transitioned. <sup>1</sup>	N/A
Outgoing instalment activity statement	Unsolicited		

**Table 2: Current ELS Reports and corresponding SBR reports**

<sup>1</sup> These reports were not transitioned as the information provided is already supported in the SBR AS.List and AS.Get interactions.

The three categories of the Tax Practitioner Client Management Reports are:

- **Compulsory reports**
  - The production of these reports will be initiated by the ATO according to a predetermined schedule and made available at the channel for collection.
- **Subscribed reports**
  - Reports available for subscription though SBR channel to be provided on a periodic basis. The user should have the ability to change their subscription preference at any time.
- **On-demand reports**
  - These reports are generated on-demand and made available to the user requesting the report.
  - The data in the reports are true and correct at the time the report request is submitted.

## 2.1 INTERACTIONS

The TPCMR services consist of the following interactions:

Interaction	Short Description	Single	Batch
<i>MAT.Lodge</i>	Maintain tax practitioner trust account details of a financial institution account for the EFT Reconciliation Report.	Y	N
<i>MRPTS.Lodge</i>	Maintain subscribed reports.	Y	N
<i>ODRPT.List</i>	Submit request to get the income tax client [on-demand] report which provides the tax agent with a list of clients connected to their Registered Agent Number (RAN) for an income tax role.	Y	N
	Submit request to get the activity statement client [on-demand] report which provides the tax practitioner with a list of clients connected to their RAN for an activity statement role.	Y	N
	Submit request to get the activity statement lodgment [on-demand] report which provides the tax practitioner with a list of clients connected to their RAN for an activity statement role and their associated lodgment activity.	Y	N
<i>GRPT.Get</i>	Retrieve the ATO initiated lodgment performance [compulsory] report.	Y	N
	Retrieve the EFT reconciliation [subscribed] report.	Y	N
	Retrieve the income tax client [on-demand] report.	Y	N
	Retrieve the activity statement client [on-demand] report.	Y	N
	Retrieve the activity statement lodgment [on-demand] report.	Y	N

**Table 3: Interactions available in the Tax Practitioner Client Management Report service**

## 2.2 CHANNELS

The TPCMR interactions are available in the following channels:

Interaction	SBR Core Services	ebMS3
<i>MAT.Lodge</i>	N	Y
<i>MRPTS.Lodge</i>	N	Y
<i>ODRPT.List</i>	N	Y
<i>GRPT.Get</i>	N	Y

**Table 4: Channel availability of TPCMR interactions**

## 3. AGENCY REPORTS

### 3.1 REPORT DATA

#### 3.1.1 LODGMENT PERFORMANCE REPORT (ITLPRPT)

A lodgment performance report is a compulsory report prepared for both the income tax and fringe benefits tax obligations. The respective report provides the tax agent with their performance against the 85% on-time lodgment benchmark. For further information, see the [ATO website](#).

The report lists:

- Report Requestor ID (RAN)
- Practice Lodgment Due period Start Date
- Practice Lodgment Due period End Date
- Obligation Type
- Report Generated Date
- Practice Number Of Returns Due
- Practice Number Of Returns Lodged On Time
- Practice Number Of Returns Overdue
- Practice Number Of Returns Lodged
- Practice Lodgment Performance Percentage

Practice Lodgment Performance Percentage immediate prior year (date)When requesting to retrieve the report from the channel, the message must indicate which report the user is expecting to retrieve. Both reports are generated by the ATO annually and are only available for retrieval for 14 days after the availability date.

The dates for the forthcoming financial years are:

Financial Year	Day available
2014	20 July 2015
2015	18 July 2016
2016	17 July 2017
2017	16 July 2018
2018	15 July 2019
2019	20 July 2020

**Table 5: Lodgment Performance Report availability dates**

Where supported by their BMS, there should be no function allowing a user to 'opt out' of receiving these reports.

See the [ATO website](#) for details on the Lodgment Performance calculation.



### 3.1.2 EFT RECONCILIATION REPORT (EFTRS)

This report provides details of EFT refunds expected to be deposited into the tax practitioner's account to assist with reconciling it.

Reports are generated each business day. A report will only be available on days amounts are expected to be credited to the trust account. Tax practitioners are encouraged to reconcile their account with this report before issuing payments to their clients.

As well as the agent's details, each report lists:

- date of refunds
- the number of refunds
- total value of refunds for a particular business day.

Refunds are listed individually, showing:

- taxpayer name
- client type, for example individual, company, fund
- client ID, for example TFN or ABN
- amount of refund
- lodgment reference

A precondition to subscribing to this report is that the details of the trust account must have been provided to the ATO.

### 3.2 REQUEST AND RECEIVE REPORTS

#### 3.2.1 MAINTAIN SUBSCRIPTION (MRPTS.LODGE)

This is the service used to set an indicator against the intermediary role in the ATO system for the report to be generated for the tax practitioner. The same interaction is used to remove this indicator.

Subscribed reports will be available to the tax practitioners for a defined period of time only (ie. the number of days when a report will be available is to be configurable and will depend on type of the report).

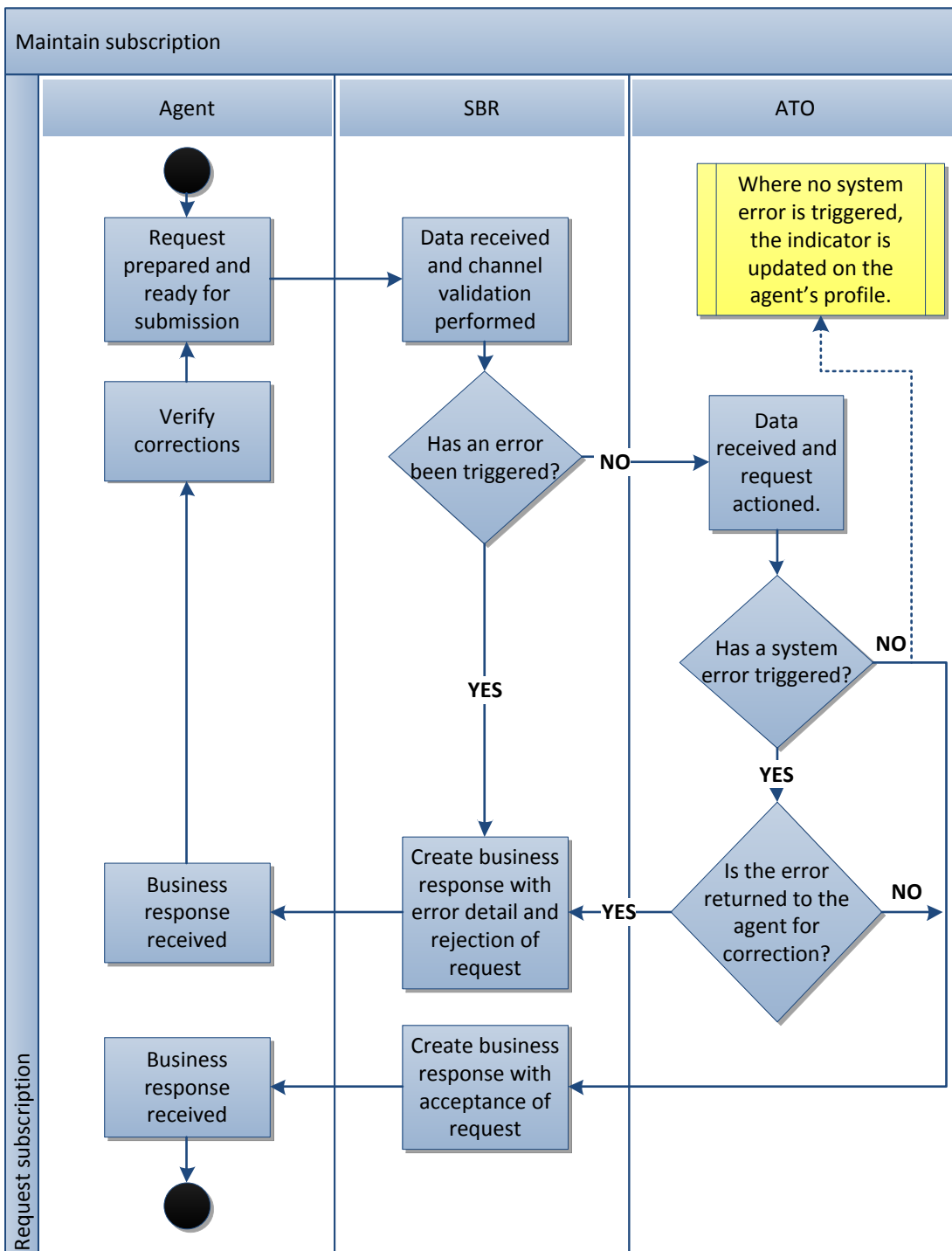


Figure 1: Maintain subscription interaction

### 3.2.2 GET REPORT (GRPT.GET)

The ATO will self-generate reports regularly for tax practitioners to view in their BMS. In order to receive subscribed and compulsory reports, the SBR-enabled business management software will need to initiate an interaction with ATO to check if any reports are available for collection. To retrieve a report, the *Report type* (SBR alias GRPT12) must be provided. If no report type is provided, the oldest report will be returned.

If there are reports pending delivery, the *GRPT.Get* interaction will then retrieve this from the channel into the BMS, one at a time. By having implemented the service, a BMS could ensure a timely delivery of reports to tax practitioners once the ATO has made these reports available.

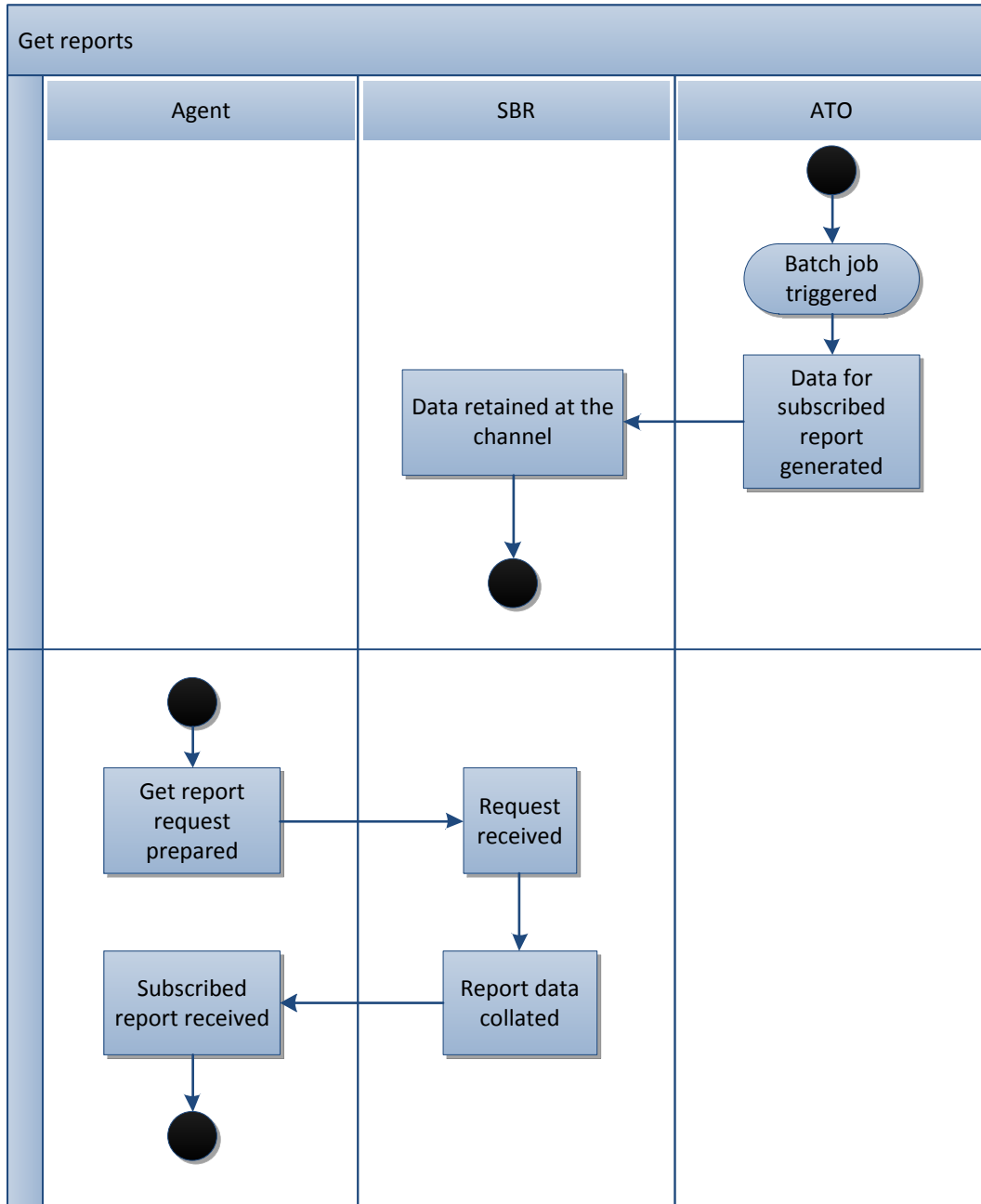


Figure 2: Retrieve agency report interaction

### 3.3 UPDATE TAX AGENT TRUST (MAT.LODGE)

Using the *MAT.Lodge* interaction, tax practitioners will have the ability to add, update or delete trust account details against their intermediary role in ATO systems.

The provision of an agent's trust account does not invoke an agent's subscription to the EFT reconciliation report. The Maintain report subscription interaction will need to be completed for the subscription indicator to be set.

When it is required to remove the tax agent's trust account record permanently, the *Remove Financial Details* (SBR alias: MAT5) indicator should be set to true and the following elements should not be populated in the request message:

- *BSB* (SBR alias: MAT2)
- *Account Number* (SBR alias: MAT3)
- *Account Name* (SBR alias: MAT4)

This will ensure the account deletion in the request message passes validation.

## 4. CLIENT REPORTS

### 4.1 REPORT DATA

#### 4.1.1 AS CLIENT REPORT (ASCRPT)

The purpose of the Activity statement client report is to provide tax practitioners with a list of taxpayers linked to their registered agent number for the activity statement role.

In addition to the requesting agent details, the report lists:

- Client information
  - Client First Name
  - Client Surname
  - Client Organisation Name
  - Client Type
  - Tax File Number
  - Australian Business Number
- Client Address
  - Postal Address Line 1
  - Postal Address Line 2
  - Suburb / Town
  - State
  - Country
  - Postcode
- CAC Details
  - Client Account Number
  - Client Account Status
  - Address Line 1
  - Address line 2
  - Suburb / Town
  - State
  - Country
  - Postcode
  - Activity Statement Frequency
  - GST Indicator
  - GST Reporting Method
  - GST Reporting Method Effective Date
  - Last Activity Statement Lodged Year
  - Last Activity Statement Lodged Month
  - Last Activity Statement Form Lodged
  - Withholder Payer Number

The CAC details is a repeating group for every CAC against the taxpayer that the tax practitioner is authorised to view.

There is no significant difference in the information being returned in the activity statement client report compared to the activity statement client list report supported in ELS.

## 4.1.2 AS LODGMENT REPORT (ASLRPT)

The activity statement client lodgment report is a combination of data provided in the ELS activity statement lodgment and activity statement summary reports. It provides the tax practitioner with a list of clients and their associated lodgment activity.

In addition to the requesting agent details, the report lists:

- Client information
  - Client First Name
  - Client Surname
  - Client Organisation Name
  - Client Type
  - Tax File Number
  - Australian Business Number
- CAC Details
  - Client Account Number
  - Client Account Status
  - Activity Statement Frequency
  - GST Indicator
  - DIN
  - Status
  - Hold Reason
  - Form Type
  - Form Name
  - Period Start Date
  - Period End Date
  - Due Date
  - Withholder Payer Number

The CAC details is a repeating group for every CAC against the taxpayer that the tax practitioner is authorised to view.

## 4.1.3 IT CLIENT REPORT (ITCRPT)

The income tax client report is a combination of data provided in the ELS client list and due lodgment report. It provides the tax practitioner with a list of taxpayers linked to their registered agent number for the income tax role.

In addition to the requesting agent details, the report lists:

- Client details
  - Tax File Number
  - Client Type
  - Client First Name
  - Client Surname
  - Client Organisation Name
  - Substituted Account Period (SAP)
  - Lodgment Method
  - Lodgment Status
  - Current Financial Year Lodgement Due Date

## 4.2 REQUEST AND RECEIVE

### 4.2.1 ON DEMAND REPORT REQUEST (ODRPT.LIST)

To receive on demand reports, the SBR-enabled business management software will need to initiate two interactions with ATO, the first to request the report and the second to retrieve the report.

The tax practitioner can request this report for a single client, a select number of clients or a whole of practice report. The default value preferred is “single client” to mitigate against tax practitioners mistakenly submitting whole of practice requests.

To request a whole of practice report, the *Client lodgment report request type* indicator (SBR alias ODRPT.12) should be set to true. If a particular clients are required, either the *Australian Business Number* (SBR alias: ODRPT3) or *Tax File Number* (SBR alias: ODRPT14) elements should be populated with valid identifiers and the *Client lodgment report request type* indicator set to false.

After a successful request, the business response will provide a *Report identifier* (SBR alias: ODRPT12) and *Status* (SBR alias: ODRPT13). The report identifier is required when retrieving the report and the status will indicate when the report will be available.

The user will receive an error if more than one whole of agency report is requested within 24 hours.

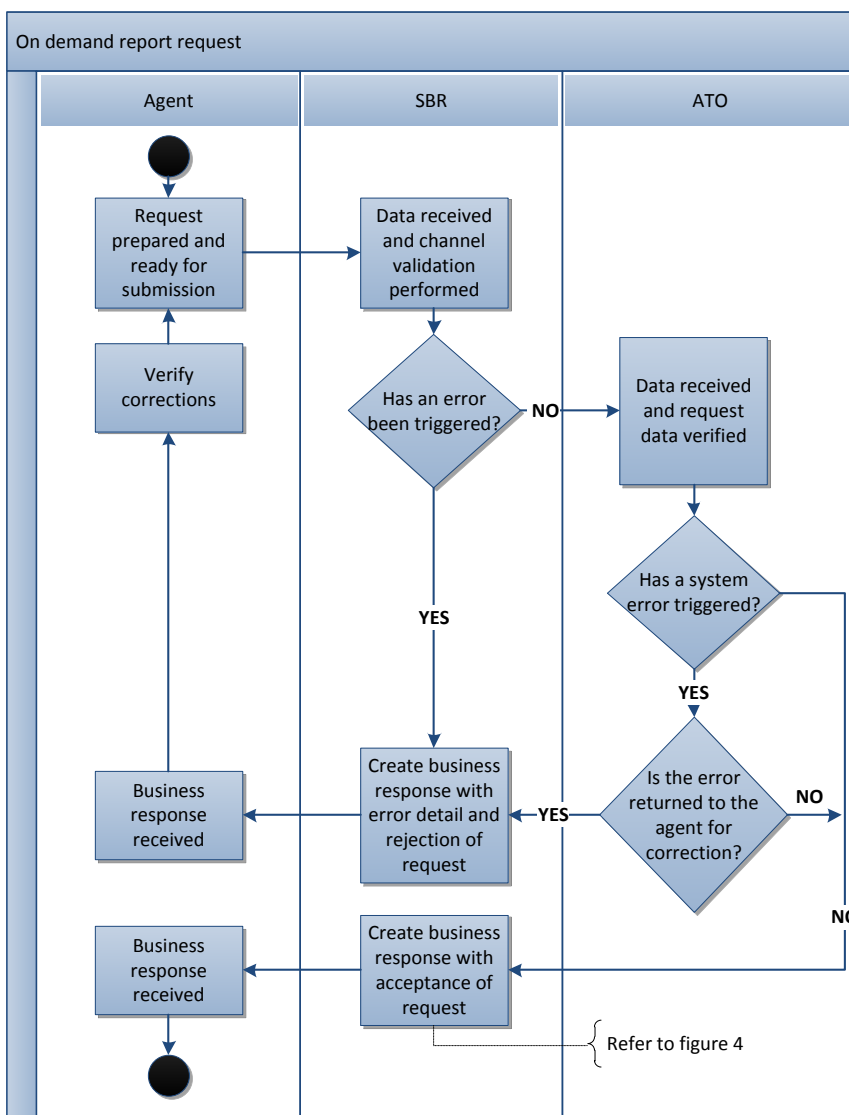


Figure 3: On demand report request (ORDPT) interaction

### 4.2.2 GET REPORT (GRPT.GET)

The SBR-enabled business management software will need to initiate a *GRPT.Get* interaction with ATO to check if any reports are available for collection. In the request for retrieval of the on demand report the *Report identifier* (SBR alias: GRPT13) must be provided.

If there are reports pending delivery, the *GRPT.Get* interaction will then retrieve this from the channel into the BMS, one at a time. By having implemented the service, a BMS will ensure the timely delivery of reports to tax practitioners once the ATO has made these reports available.

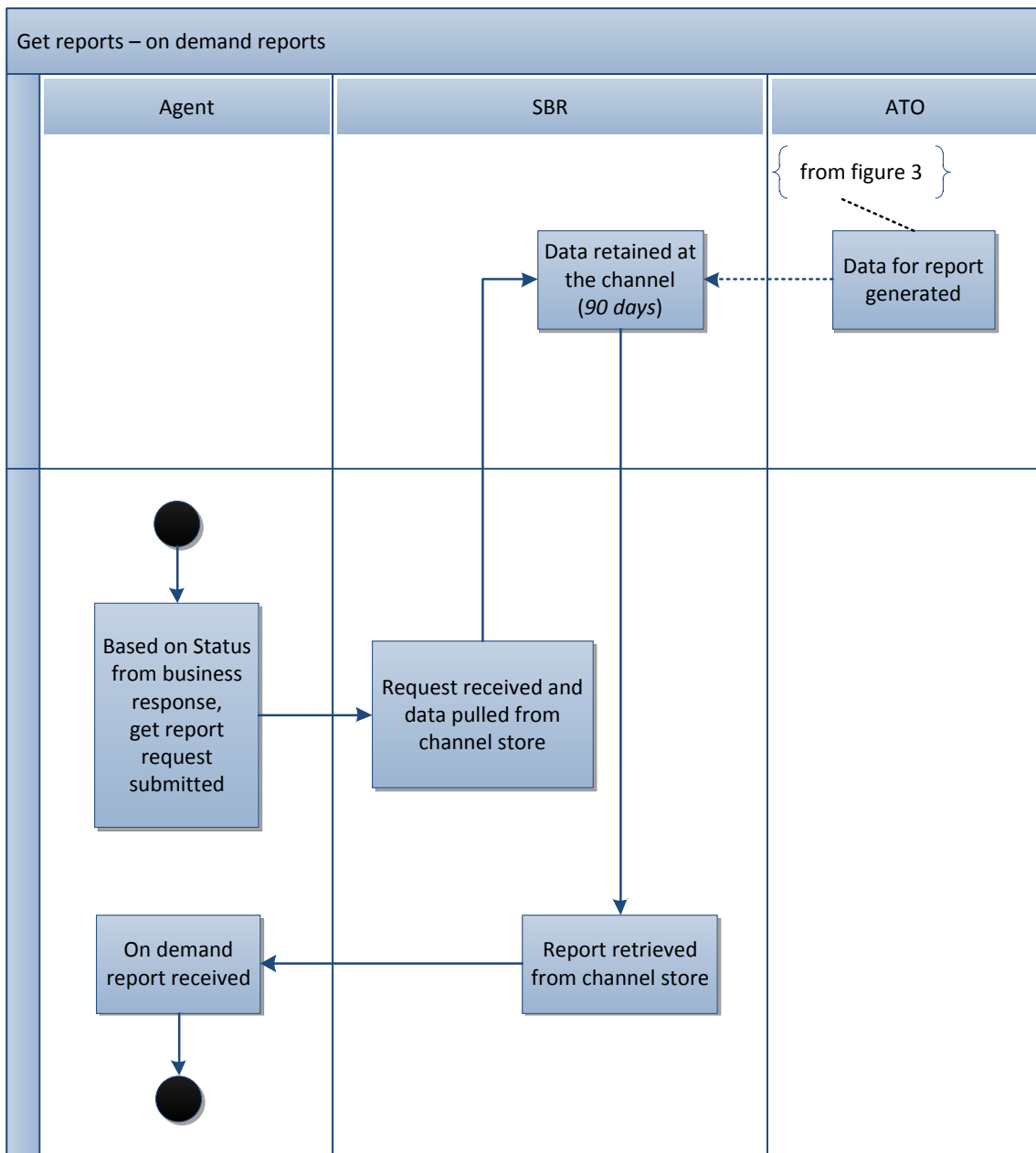


Figure 4: On demand get report interaction



## 5. AUTHORISATION

### 5.1 INTERMEDIARY RELATIONSHIP

The SBR services an intermediary, such as a tax practitioner, can use on behalf of their clients depend on the activity being undertaken and whether the tax practitioner has a relationship with the client. That is, the tax practitioner has the appropriate authorisation for the interaction being performed on behalf of the taxpayer recorded in ATO systems.

Agency reports do not have the intermediary relationship check applied, but the authorisation check to receive the report remains.

For the interactions regarding income tax, a tax agent must be linked at the whole of client level in ATO systems.

For the interactions regarding activity statement roles, a tax practitioner must be linked to the client's AS account in ATO systems.



The Tax or BAS agent's relationship with a taxpayer is a fundamental precondition to interacting with SBR for the Tax Practitioner Client management interactions

**Note:** If the relationship does not exist, the SBR Add Client Relationship interaction of the Client Update services can be used to establish a relationship between the tax practitioner and the taxpayer. Please see the Client Update Business Implementation Guide and Client Update Message Implementation Guide for further information.

### 5.2 ACCESS MANAGER

A user must be assigned the appropriate authorisation permissions to allow them to use the TPCMR service. As SBR is integrated with AUSKey and Access Manager, users that meet these requirements are authorised to use the TPCMR service.

For more information on Access Manager, see the [ATO website](#). For further information on AUSKey, see the Australian Business Register's [website](#).

Service	Interaction	Activity	Tax Agent	BAS agent	Business	Business Intermediary
Update Tax Practitioner Trust Account	MAT.Lodge	Maintain tax practitioner trust financial institute account details	✓	✓		
Maintain report subscription	MRPTS.Lodge	Maintain report subscription	✓	✓		
On demand report request	ODRPT.List	Request IT client on demand report	✓			
		Request AS client on demand report	✓	✓		
		Request AS lodgment on demand report	✓	✓		
Get report request	GRPT.Get	Retrieve EFT reconciliation report	✓	✓		
		Retrieve lodgment performance report	✓			
		Retrieve IT client on demand report	✓			
		Retrieve AS client on demand report	✓	✓		
		Retrieve AS lodgment on demand report	✓	✓		

**Table 6: Tax Practitioner Client Management Reports permissions**

The below table references the SBR service to the relevant permission in Access Manager:

Service	Access Manager Permission
Maintain report subscription	View agency reports
Get report request <ul style="list-style-type: none"> <li>• ITLPRPT</li> <li>• EFTR</li> </ul>	View agency reports
On demand report request Get report request <ul style="list-style-type: none"> <li>• ASCLRPT</li> <li>• ASLRPT</li> <li>• ITCRPT</li> </ul>	View client reports
Update Tax Practitioner Trust Account	Trust account details

**Table 7: TPCMR service Access Manager Permissions**

## 6. CONSTRAINTS AND KNOWN ISSUES

### 6.1 CONSTRAINTS WHEN USING THIS SERVICE

#### 6.1.1 GENERAL

#	Constraint
1.	Once a report is retrieved from the channel, it is no longer available for collection.

**Table 8: Constraints when using report interactions**

#### 6.1.2 ON DEMAND

#	Constraint
2.	Where a tax practitioner is requesting an on-demand report for multiple clients, there is a limit of 1,000 client identifiers per report request.
3.	Only one whole of practice report can be requested per day

**Table 9: Constraints when using the On demand report interaction**

#### 6.1.3 MAINTAIN AGENT TRUST

#	Constraint
4.	This service cannot be used to update Account Name

**Table 10: Constraints when using the Maintain Agent Trust interaction**

### 6.2 KNOWN ISSUES

N/A

## 7. TAX PRACTITIONER CLIENT MANAGEMENT REPORTS SERVICE GUIDANCE

### 7.1 EFT RECONCILIATION REPORT

Where an agent has previously subscribed to the EFT reconciliation report through their ELS enabled software, the subscription must be set again when transitioned to SBR-enabled software.

Software developers may want to consider adding intuitive instructions within their SBR-enabled software explaining that a subscription must be made prior to making a report accessible.

### 7.2 REPORT RETENTION

Once a report is collected from the channel, it cannot be collected again.

The Lodgment Performance reports are purged from the channel 14 days after the generation date.

The EFT Reconciliation, AS Client, AS Lodgment and IT Client reports are purged from the channel 90 days after the report was created.

### 7.3 USE OF ACTIVITY STATEMENT REPORTS IN SBR-ENABLED PRODUCTS

The activity statement client lodgment report provides the tax practitioner with a list of clients and their associated lodgment activity.

This report has been created as a combination of the AS lodgment and AS summary reports currently available in ELS. We are trying to encourage agents to access the information in a contemporary self-service environment; so rather than having to wait until the backend systems have generated the files that would be transformed into the applicable report file, agents can now request the reports as needed.

The image below depicts a basic flow of data exchange between the agent and the ATO to extract any activity statement information that can assist an agent in meeting their clients' reporting obligations.

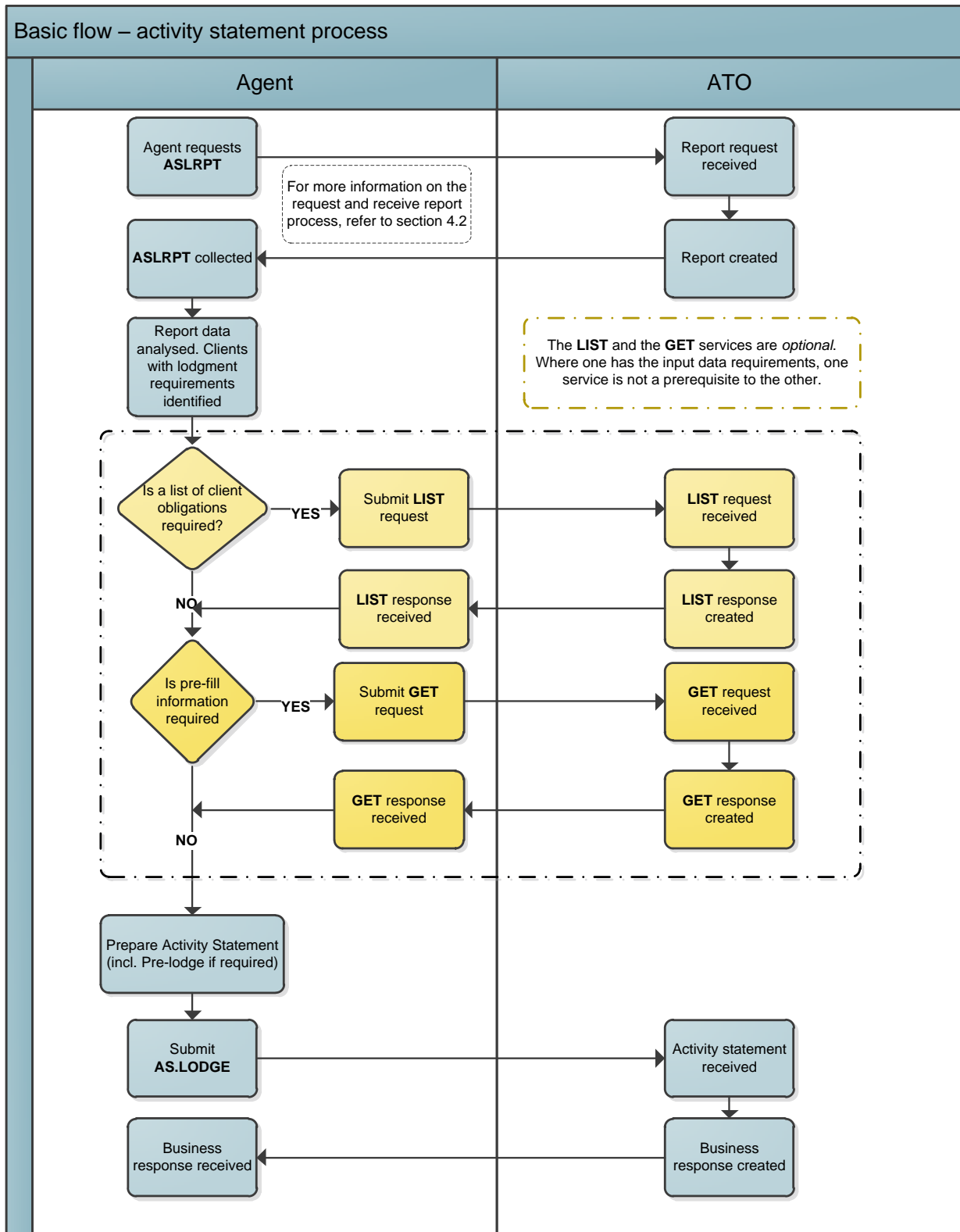


Figure 5: Basic flow of events using activity statement reports and services

The report will provide information on a client's outstanding activity statement reporting obligations.

A system could be configured to automatically use a DIN for an outstanding reporting obligation to call the GET service, so the activity statement data can be obtained from the ATO system (aka prefill).

The LIST response provides more in-depth information based on a client's ABN. It includes all lodged activity statements, as well as anything outstanding.

Software developers should think of the LIST response as supplementary information to the activity statement client report.