



## Single Touch Payroll

### Authorisations and Declarations

### API and SSP Portal Upload Models

# VERSION CONTROL

Version	Date	Summary of Changes
1.0	14/05/2018	Business Design approved. <b>Version 1.0 Endorsed</b>
2.0	16/05/2018	Minor updates from external feedback. Introduction added. Further clarity around point at which declarations need to be presented. OPAL and Business Design approved. <b>Version 2.0 Endorsed</b>
3.0	19/06/2018	Added ESSP missing Auskey reference in signing statement Added API solution context DWS/DPO Approved Removed Mark-up <b>Version 3.0 Endorsed</b>

# ENDORSEMENT

## APPROVAL

Michael Karavas                      Director  
   STP design  
   Australian Taxation Office

John Shepherd                      Assistant Commissioner  
   STP Program  
   Australian Taxation Office

# TABLE OF CONTENTS

- 1. Introduction..... 5
- 2. Declaration requirements of an SBR API solution ..... 5
  - 2.1 Digital Service Provider Declaration (DSP) Requirements ..... 5
  - 2.2 Sending Service Provider (SSP) Declaration Requirements..... 5
- 3. SSP Upload Portal Model..... 5
  - 3.1 Overview..... 6
  - 3.2 Digital Service Provider Declaration (DSP) Requirements ..... 6
  - 3.3 Sending Service Provider (SSP) Declaration Requirements..... 8
- 4. Examples..... 12
  - 4.1 Employer ..... 12
  - 4.2 Registered Agent..... 13

# 1. Introduction

Sending service providers (SSPs) are recognised entities which enable Digital Service Providers (DSPs) to transmit data to the ATO via the ATO ebMS3 messaging standard. This document is a part of a suite of documents developed specifically for SSPs to understand their obligations as an SSP. This document outlines the declaration and signing statements that must be used for the Upload portal and API models.

It must be read in conjunction with Section 5.3.1 of the [Single Touch Payroll Business implementation guide \(STP BIG\)](#).

## 2. Declaration requirements of an SBR API solution

An SBR API solution is software that is integrated into the Payroll/ STP compliant solution and supports an end user both checking the STP report and completing the declaration and signing on lodgment of the file to the SSP. There is no manual intervention between the authorisation of the STP report and the submission of the file.

### 2.1 Digital Service Provider Declaration (DSP) Requirements

The DSP who will be using an API provisioned by an SSP must follow the Declarations as specified in the STP BIG section 5.3.1. These are:

- ESSP – Employer Sending Service Provider
- EMSSP – Employer (Multi ABN) Sending Service Provider
- RASSP – Registered Agent Sending Service Provider
- RAMSSP – Registered agent (Multi ABN) Sending Service Provider

The DSP must continue to populate the PAYEVNT declarations fields and make information about the reporting party and Intermediary available to the SSP outside of the payload. Refer to DSP using SSPs Technical Guidance for further information about what information must be made available.

### 2.2 Sending Service Provider (SSP) Declaration Requirements

For an API, the SSP does not need to present any declaration text to the consumer of the API.

## 3. SSP Upload Portal Model

SBR portal solutions allow an end user to manually upload their STP compliant data/reports into a portal designed to accept STP data and submit to the ATO (the final hop). This model introduces some slight variations to the other models (i.e. where DSP's connect directly to the ATO or via an automated SSP Integration solution). This paper clarifies the relevant Payevent data requirements and identifies the DSP and SSP declaration requirements to be presented for the Portal model.

### 3.1 Overview

- The point when the DSP creates the STP compliant data/report is considered when
  - The authorisation to lodge must be captured in the STP Payevent Payload, and
  - The relevant declaration must be presented to the user in the DSP solution.
- The point when the user (in the portal) triggers the submission to the ATO,
  - Requires appropriate Portal audit logging, but importantly no change to the declaration details in the payload, and
  - The relevant declaration must be presented to the user in the Portal solution.

### 3.2 Digital Service Provider Declaration (DSP) Requirements

A DSP in provisioning software that creates an extractable payroll report that may be later manually submitted by the employer/authorised employee or registered agent via an SSP portal must at a minimum ensure one of the following declarations below are made (and resulting fields populated). These declarations are a variation of the ones found in the BIG removing the AUSkey reference in the signing statement in order to satisfy this reporting model.

There is no restriction on the DSP in providing additional information as part of the declaration (eg SSP name, if it is known at the time). These declarations are:

- EDP – Employer DSP to Portal Upload
- RADP – Registered Agent DSP to Portal Upload

DecType	Code	Declaration Statement	Signing Statement
Employer DSP to Portal Upload	EDP	<p>The declaration an employer (or authorised employee) must declare is:</p> <p>“I declare the information transmitted in this payroll report is true and correct and I am authorised to make this declaration.”</p>	<p>The text describing the way that they are ‘making’ the declaration by ‘signing’ it in a particular way.</p> <p>For example:            “Tick this box to sign this declaration with the credentials you used to login.”</p> <p>A statement “Tick this box to sign this declaration” would not be acceptable as it does not identify how the individual is signing the declaration.</p>
		<b>Declaration Fields and Example Data</b>	
		<p>PAYEVNT37: Payer Declarer Identifier - "MAAckland"</p> <p>PAYEVNT38: Payer Declaration Date - "2017-02-02 "</p> <p>PAYEVNT39: Payer Declaration Acceptance Indicator - "TRUE"</p>	

DecType	Code	Declaration Statement	Signing Statement
Registered Agent DSP to Portal Upload	RADP	<p>The declaration a registered agent must declare is:</p> <ul style="list-style-type: none"> <li>• I have prepared this payroll report in accordance with the information supplied by the entity.</li> <li>• I have received a declaration from the entity stating that the information provided to me is true and correct.</li> <li>• I am authorised by the entity to give this document to the Commissioner.”</li> </ul>	<p>The text describing the way that they are ‘making’ the declaration by ‘signing’ it in a particular way.</p> <p>For example:  “Tick this box to sign this declaration with the credentials you used to login.”</p> <p>A statement “Tick this box to sign this declaration” would not be acceptable as it does not identify how the individual is signing the declaration.</p>
		<b>Declaration Fields and Example Data</b>	
		<p>PAYEVNT37: Payer Declarer Identifier - "MAAckland"  PAYEVNT38: Payer Declaration Date - "2017-02-02 "  PAYEVNT39: Payer Declaration Acceptance Indicator - "TRUE"  PAYEVNT41: Intermediary Declarer Identifier - "SAAckland"  PAYEVNT42: Intermediary Declaration Date - "2017-02-02"  PAYEVNT43: Intermediary Declaration Indicator - "TRUE"</p>	

### 3.3 Sending Service Provider (SSP) Declaration Requirements

The SSP, in consuming the payroll report generated by the DSP must ensure an appropriate declaration is captured at the point the employer/authorised employee or registered agent triggers the submission to the ATO. That is an ESSP, EMSSP, RASSP or RAMSSP declaration provided below, as per the BIG.

**Note:** The “SSP” declarations below satisfy the ATO requirement of a notification in an approved form by the sender (declarer) to the ATO of the authorisation of the SSP to lodge STP payroll reports and receive the ATO’s SBR responses.

DecType	Code	Declaration Statement	Signing Statement
Employer Sending Service Provider	ESSP	<p>The declaration an employer (or authorised employee) must declare when submitting using a sending service provider is:</p> <p>“I am notifying the ATO that:</p> <ul style="list-style-type: none"> <li>• &lt;name of sending service provider&gt; provides my business with lodgment transaction services; and</li> <li>• my business, for the purposes of its transactions with the ATO via the SBR channel, sends (and receives) those transactions to (and from) the ATO via &lt;name of sending service provider&gt;.</li> </ul> <p>I declare the information transmitted in this payroll report is true and correct and I am authorised to make this declaration.”</p>	<p>The text describing the way that they are ‘making’ the declaration by ‘signing’ it in a particular way shall include reference to signing it with the credentials the user used to login (providing a unique user identifier) and the AUSkey of the sending service provider.</p> <p>For example: “Tick this box to sign the declaration with the credentials you used to login and to authorise lodgment with &lt;name of sending service provider&gt;’s AUSkey.”</p> <p>The user identifier must allow the AUSkey owner or an external auditor to uniquely identify the individual who made the declaration. The identifier used can be specified by the AUSkey owner providing it allows for the identification of the individual who made the declaration.</p> <p>Examples of suitable identifiers include a user login (userid), a full name, or an email address.</p> <p>A statement “Tick this box to sign this declaration” would not be acceptable as it does not identify the mechanism through which the individual is signing the declaration.</p>



DecType	Code	Declaration Statement	Signing Statement
Employer (Multi ABN) Sending Service Provider	EMSSP	<p>The declaration an employer (or authorised employee) must declare when submitting payroll reports for multiple entities using a sending service provider is:</p> <p>“I am notifying the ATO that:</p> <ul style="list-style-type: none"> <li>• &lt;name of sending service provider&gt; provides these businesses with lodgment transaction services; and</li> <li>• these businesses, for the purposes of its transactions with the ATO via the SBR channel, sends (and receives) those transactions to (and from) the ATO via &lt;name of sending service provider&gt;.</li> </ul> <p>I declare the information transmitted in these payroll reports is true and correct and I am authorised to make this declaration.”</p>	<p>The text describing the way that they are ‘making’ the declaration by ‘signing’ it in a particular way shall include reference to signing it with the credentials the user used to login (providing a unique user identifier) and the AUSkey of the sending service provider.</p> <p>For example: “Tick this box to sign the declaration with the credentials you used to login and to authorise lodgement with &lt;name of sending service provider&gt;’s AUSkey.”</p> <p>The user identifier must allow the AUSkey owner or an external auditor to uniquely identify the individual who made the declaration. The identifier used can be specified by the AUSkey owner providing it allows for the identification of the individual who made the declaration.</p> <p>Examples of suitable identifiers include a user login (userid), a full name, or an email address.</p> <p>A statement “Tick this box to sign this declaration” would not be acceptable as it does not identify the mechanism through which the individual is signing the declaration.</p>

DecType	Code	Declaration Statement	Signing Statement
Registered Agent Sending Service Provider	RASSP	<p>The declaration a registered agent must declare when submitting payroll reports using a sending service provider is:</p> <p>“I am notifying the ATO that:</p> <ul style="list-style-type: none"> <li>• &lt;name of sending service provider&gt; provides my client with lodgment transaction services; and</li> <li>• my client (the entity), for the purposes of its transactions with the ATO via the SBR channel, sends (and receives) those transactions to (and from) the ATO via &lt;name of sending service provider&gt;.</li> <li>• I have prepared this payroll report in accordance with the information supplied by the entity.</li> <li>• I have received a declaration from the entity stating that the information provided to me is true and correct.</li> <li>• I am authorised by the entity to give this document to the Commissioner.”</li> </ul>	<p>The text describing the way that they are ‘making’ the declaration by ‘signing’ it in a particular way shall include reference to signing it with the credentials the user used to login (providing a unique user identifier) and the AUSkey of the sending service provider.</p> <p>For example: “Tick this box to sign the declaration with the credentials you used to login and to authorise lodgement with &lt;name of sending service provider&gt;’s AUSkey.”</p> <p>The user identifier must allow the AUSkey owner or an external auditor to uniquely identify the individual who made the declaration. The identifier used can be specified by the AUSkey owner providing it allows for the identification of the individual who made the declaration.</p> <p>Examples of suitable identifiers include a user login (userid), a full name, or an email address.</p> <p>A statement “Tick this box to sign this declaration” would not be acceptable as it does not identify the mechanism through which the individual is signing the declaration.</p>

DecType	Code	Declaration Statement	Signing Statement
Registered Agent (Multi ABN) Sending Service Provider	RAMSSP	<p>The declaration a registered agent must declare when submitting payroll reports for multiple entities using a sending service provider is:</p> <p>“I am notifying the ATO that:</p> <ul style="list-style-type: none"> <li>• &lt;name of sending service provider&gt; provides my clients with lodgment transaction services; and</li> <li>• each client (the entity), for the purposes of its transactions with the ATO via the SBR channel, sends (and receives) those transactions to (and from) the ATO via &lt;name of sending service provider&gt;.</li> <li>• I have prepared this payroll report in accordance with the information supplied by the entity.</li> <li>• I have received a declaration from the entity stating that the information provided to me is true and correct.</li> <li>• I am authorised by the entity to give this document to the Commissioner.”</li> </ul>	<p>The text describing the way that they are ‘making’ the declaration by ‘signing’ it in a particular way shall include reference to signing it with the credentials the user used to login (providing a unique user identifier) and the AUSkey of the sending service provider.</p> <p>For example: “Tick this box to sign the declaration with the credentials you used to login and to authorise lodgment with your approved sending service provider’s AUSkey.”</p> <p>The user identifier must allow the AUSkey owner or an external auditor to uniquely identify the individual who made the declaration. The identifier used can be specified by the AUSkey owner providing it allows for the identification of the individual who made the declaration.</p> <p>Examples of suitable identifiers include a user login (userid), a full name, or an email address.</p> <p>A statement “Tick this box to sign this declaration” would not be acceptable as it does not identify the mechanism through which the individual is signing the declaration.</p>

The SSP must also:

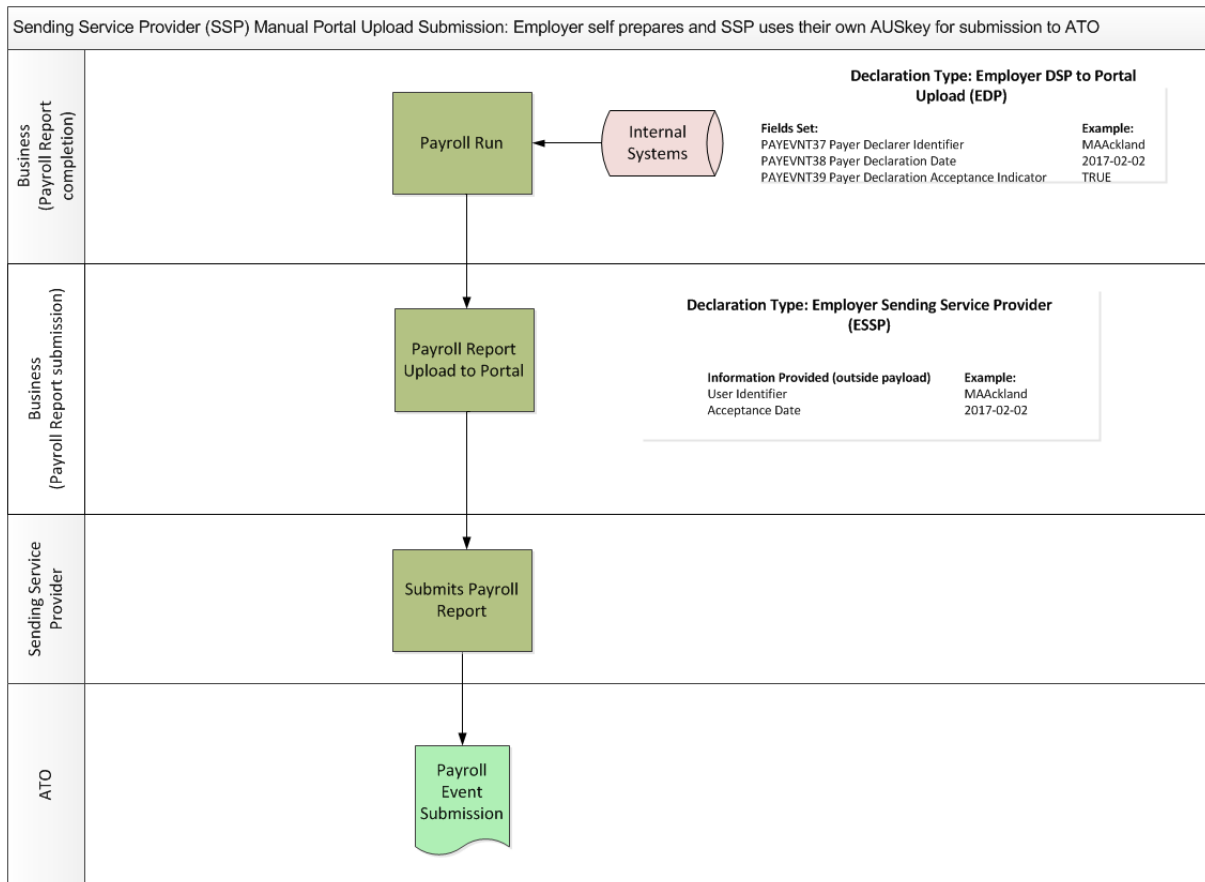
- Create terms and conditions which must describe their role as a sending service provider. (There is no requirement to present these with every submission - once at engagement is sufficient).
- Have user authentication standards with evidence supplied as part of operational framework.
- Not modify any content of the business payload, including the values captured in the declaration”
- As part of audit logging requirements retain the following information:

- **the declaration presented**
- **User identifier** such as name or unique identifier for the logged in user who uploaded and submitted the file. (If different users both must be captured).
- **Acceptance date** as the date the submission is made.

Use the values supplied by the user to determine correct declaration and values for ebMS header.

## 4. Examples

### 4.1 Employer



## 4.2 Registered Agent

Sending Service Provider (SSP) Manual Portal Upload Submission: Employer engages an Agent to process payroll and SSP uses their own AUSkey for submission to ATO

