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| Specification | software developers | APril 2016 | UNCLASSIFIED |
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| Electronic reporting specificationTaxable payments annual report version 2.0.0 |
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| attention_pms | direction_pms |
| UNCLASSIFIED | For further information or questions, call 13 28 66 |

CHANGES IN THIS VERSION OF THE SPECIFICATION

**Differences between version 1.0.2 and version 2.0.0**

**General key changes**

* Version numbering updated in accordance with Standard for specification documentation version numbering 1.0.0.
* General wording changes to allow for consistency update and clarify information and processes. Changes have not been tracked where the information intent remains unchanged.
* Section **7 Example of data file structure** - The data record example has been updated to incorporate the new data fields, a new example payee data record and changes to existing data records.

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

* All data record lengths have been increased to 996 characters.
* Supplier data records renamed to sender
	+ All supplier data fields with the name ‘supplier’ have been replaced with sender
* Sender (formerly Supplier) Data Record 1
	+ **6.9** ATO reporting specification version number has been updated to FPAIVV02.0
* Payee data record - New data fields have been added to enable reporting of government grants and other payments, they include:
	+ **6.64** Payment type
	+ **6.65** Date of grant payment
	+ **6.66** Name of grant or grant program
	+ **6.67** Email address
	+ **6.68** Statement by a Supplier
* Payee data record – **6.51** Payee Non-individual name has been renamed to Payee business name.

ACRONYMS

|  |  |
| --- | --- |
| **Acronym** | **Description** |
| ABN | Australian business number |
| ATO | Australian Taxation Office |
| SIPO | Software Industry Partnership Office |

DEFINITIONS

|  |  |
| --- | --- |
| **Common term** | **Definition** |
| Sender | The organisation sending the data to the ATO. The Sender may be the payer or a provider supplying data on behalf of the payer. |
| Payee | For the purposes of this document, a payee is defined as a person who receives or is to receive a payment. |
| Payer | A payer is an entity that makes or will make a payment to a payee. |
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1 Introduction

Who should use this specification

This specification is to be used in the development of software for the lodgment of electronic versions of the *Taxable payments annual report*.

This version covers reporting by:

* Businesses in the building and construction industry for payments made for building and construction services, and
* Government entities that are required to report:
	+ payments for services, or
	+ grants paid to entities with an ABN.

To minimise reporting to the Australian Taxation Office (ATO), this specification also allows for reporting of withholding where an Australian business number (ABN) was not quoted.

This annual report should **not** be used to report any other payments that are covered by PAYG

withholding, including payments made:

* to employees
* under voluntary agreements
* under labour hire or on-hire arrangements, or
* to foreign residents that are reported in the *PAYG withholding annual report – payments to foreign residents*

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

2 Legal requirements

Reporting obligations

**Reporting by businesses in the building and construction industry**

Under Division 405 of Schedule 1 to the *Taxation Administration Act 1953* (TAA), payers are required to report to the ATO details of payments made to suppliers as specified in the regulations. Regulation 64 of the *Taxation Administration Regulations 1976* specifies businesses primarily in the building and construction industry that make payments to a supplier for building and construction services are required to report. This measure commenced on 1 July 2012.

**Reporting by government entities**

Under Subdivision 396-B of Schedule 1 to the *Taxation Administration Act 1953* (TAA), government entities at the federal, state/territory and local levels are required to report to the ATO payments they make to an entity for the provision of services. In addition, government entities at the federal and state/territory levels will also be required to report grants paid to entities with an ABN. This measure commences on 1 July 2017.

Certain types of government entities are exempt from reporting, as are certain transactions. For more information refer to [www.ato.gov.au/tparGov](http://www.ato.gov.au/tparGov)

**Approved form for reporting**

The approved form for reporting under both regimes is the *Taxable payments annual report.*

**Frequency of reporting and due date**

Theannual report must be provided to the Commissioner no later than 28 August after the end of the financial year. Reports can be sent more frequently (such as quarterly) for those that wish to do so.

**Important notes**

For reports lodged by businesses in the building and construction industry, the Commissioner has varied the reporting requirements contained in Division 405 of the TAA:

* The report is an annual report, rather than quarterly
* The due date of the annual report is now 28 August and
* Payments actually made are to be reported

For reports lodged by government entities under Subdivision 396-B of Schedule 1 to the TAA, the Commissioner has deferred the due date of the report to 28 August.

 Where a payer is required to lodge a *Taxable payments annual report* they can also include amounts withheld from payments where a payee did not quote an ABN. Where these payments are included in a *Taxable payments annual report*, they must **not** be included in a *PAYG withholding where ABN not quoted annual report*.

Retention of information

Under taxation law, payers must keep payment information for a period of five years. The information can be kept electronically.

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

Extension of time to lodge

If payers require additional time to lodge the annual report phone **13 28 66**.

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.

3 Reporting procedures

Reporting for the first time

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

The Software developers homepage website is maintained by the ATO on behalf of, and in consultation with, the software development industry and business advisers. It facilitates the development and listing of software which may assist businesses meet their tax obligations.

Commercial software developers are required to register on the Software developers homepage website if they wish to list their products. Developers who do not wish to list products do not need to register in order to access information. Subscribing for email updates is recommended so software developers can be notified of significant issues.

Test facility

A test facility is provided to software developers to self-test the contents of test files. It is accessed using a user ID and password.

The test facility supports testing of files that comply with the latest versions of electronic reporting specifications. It cannot be used to make lodgments to the ATO.

The same validation process will be applied to files checked in the test facility and files that will be lodged via the ATO portals.

To test a file:

1. Prepare the files using software developed in accordance with the published reporting specifications.
2. Log in to the test facility using the user ID and password.
3. Select **Send data** located in the left hand menu.
4. Select **Browse** to locate the file and then select **OK**.
5. Select **Send** to submit the file to the ATO, where it will be checked for format compatibility and data quality.
6. Select **Transaction history** to confirm the file has been uploaded. This can be done while the file is being validated for errors and warnings.
7. When the validation is complete select **Download** from the Transaction history screen to download the validation report confirming the data is in a valid format or detailing any errors found.

Accessing the test facility

To obtain a user ID and password for the test facility, complete the File transfer test facility registration form at http://softwaredevelopers.ato.gov.au/bulktest. The test facility can be accessed from the same location.

|  |
| --- |
|  For support in the use of the test facility, including password reset: * email ATOBulkDataTransfer@ato.gov.au, or
* phone **(02) 6216 4004** between 8.30am and 4.30pm, Monday to Friday AEST.
 |

Reporting electronically

 *Taxable payments annual reports* cannot be sent to the ATO using the Electronic Commerce Interface (ECI) or on electronic storage media.

Senders are able to lodge their *Taxable payments annual report* file electronically via the Business Portal, Tax Agent Portal and the BAS agent portal where the data file has been prepared and stored locally.

On screen confirmation will be provided once the file has been sent. The ATO will perform data quality and format compatibility checks after the data file is sent. If the user selects the email acknowledgement option in the Lodge file process, an email will be provided confirming that the files have been successfully lodged with the ATO. A validation report will be available in the portal to advise if the report was successfully validated or if there are any problems.

The security features of the portals address the most commonly held concerns over internet-based electronic dealings, namely:

* authentication (the sender is who they say they are)
* confidentiality (the communication can only be read by the intended recipient)
* integrity (the transmission cannot be altered without detection while in transit) and
* non-repudiation (there is a record of the transmission and content).

Getting started

Access to the portals requires:

* an ABN – apply online at [[www.abr.gov.au](http://www.abr.gov.au/)](file:///C%3A/7.%20USM/Future%20Version/Drafts/20130211%20Draft%20USM%20post%20BUS%20review%201.doc), and
* an AUSkey – register online at [www.auskey.abr.gov.au](http://www.auskey.abr.gov.au/).

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

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

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

Backup of data

It is the responsibility of the payer to keep effective records as part of their tax reporting obligations. A backup copy of the data sent to the ATO should be kept by either the payer or the sender, so that the report can be re-submitted if necessary.

4 Data file format

File content

Each file (dataset) must contain the three *Sender data records* (page 14 and 15) that identify, among other things, the type of report, the contact name and the address of the sender of the report.

The *Sender data records* (page 14 and 15) must be the first three records on each data file. They must be reported once only and must be followed directly by the first *Payer identity data record*.

The first *Payer identity data record* (page 16) must appear as the fourth record on the data file and is to be followed by the *Software data record*.

The *Software data record* (page 16) contains the information about the software used to produce the report. It must immediately follow each *Payer identity data record*.

The *Payee data record* (page 17) contains the information about the payee and any payments made to them. The *Payee data record(s)* must immediately follow each *Software data record*.

The *File total data record* (page 17) must be the last record on the file (dataset) to indicate the end of the data. It contains the total number of records in the data file.

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

Sort order of the report data file

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

* the three *Sender data records*
* then the *Payer identity data record* for the first payer being reported
* then the *Software data record*, and
* then all *Payee data records* for that payer.

If there is another report from a different payer to be provided on the same file, then a *Payer identity data record*, *Software data record* and *Payee data records* for the next payer must follow the last *Payee data record* for the previous payer.

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

File structure example

|  |
| --- |
| Sender data record 1 |
| Sender data record 2 |
| Sender data record 3 |

|  |
| --- |
| Payer identity data record |
| Software data record |
| Payee data record 1  |
| Payee data record 2  |
| Payee data record n  |

Repeat the above structure – from *Payer identity data record* – for other payers being reported on the same file.

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

5 Record specifications

File Name

To assist with the easy identification of *Taxable payments annual report* files, it is recommended that the file name should be **TPAR** or of the form **TPAR.Cnn**, where there is more than one file to send. For example if there are two files to send they would be called TPAR.C01 and TPAR.C02.

CR, LF and EOF markers

The ATO prefers data to be supplied without carriage-return (CR), linefeed (LF) or end-of-file (EOF) markers. However, if these characters cannot be removed, the following rules apply:

**EOF** (if supplied)

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

(b) if CR/LF characters are used, one EOF character may also be supplied as the last character of the file. In this case, the last three characters of the file will be CR/LF/EOF (in that order).

**CR/LF** (if supplied)

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

(d) the CR/LF coupled pair of characters may occur on the last record as the last two characters only. In this case, all preceding records must not have CR/LF characters. A special case can occur if only one coupled pair CR/LF is used in conjunction with an EOF character where the last three characters will be CR/LF/EOF (see (b) above).

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

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

A simple check can be used to ensure that the record length of a fixed length file is correct. The length of the file supplied to the ATO must be a multiple of the fixed record length.

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

 PAIVS file record length is 996 characters

 Length of the file PAIVS = 99600

 99600 / 996 = 100 and 0 remainder

 Therefore the file PAIVS is OK

 If length of the file PAIVS = 99800

 99800 / 996 = 100 and 200 remainder

 Therefore, there is an error in the file PAIVS

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

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

 Length of the file PAIVS = 99800

 99800 / 998 = 100 and 0 remainder

 Therefore the file PAIVS is OK

 If length of the file PAIVS = 99900

 99900 / 998 = 100 and 100 remainder

 Therefore, there is an error in the file PAIVS

If an error in the division occurs, the file must be corrected before it is sent to the ATO.

Examples of errors that may occur:

* One or more of the records is longer or shorter than the fixed length of 996 characters
* There are characters at the end of the file that need to be removed. For example:
	+ an extra end-of-file marker
	+ an additional CR/LF (if providing CR/LF there should only be one CR/LF at the end of the file) (see above), or
	+ binary zeros.

Description of terms used in data record specifications

The following tables show data records and their elements. The tables contain the following standard columns:

*Character position* – the start and end position of the field in the record.

*Field length* – the length of the data item in bytes.

*Field format*–the format type of the field.

**A** is alphabetic (A-Z) – both upper and lower case are acceptable in all non-specific fields – one byte per character. Alphabetic fields must be left justified and characters not used must be blank filled.

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

**AN** is alphanumeric – both upper and lower case alphabetic characters are acceptable in non-specific fields only, for example, name and address fields – one byte per character. Alphanumeric fields must be left justified and characters not used must be blank filled.

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

In addition, unless stated elsewhere in this specification, all other standard keyboard characters are accepted in alphanumeric fields.

**DT** is a date in DDMMCCYY format. If the day or month components are less than 10, insert a leading zero.

For example:

* + - 26 March 2017 would be reported as 26032017
		- 9 November 2016 would be reported as 09112016

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

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

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

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

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

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

*Field type*–codes used are:

**M** Mandatory field that must be provided. For single character mandatory fields, a blank (space) is NOT a valid value.

ALPHA: field must not start with a blank or be blank filled

 ALPHANUMERIC: field must not start with a blank or be blank filled

 NUMERIC: field must not start with a blank and may be zero filled

 DATE: field must not be zero filled.

**O** Optional field that must be made available by the software developer for the payer to complete. Payers must complete the field if the data is available.

 ALPHA: if not present, field must be blank filled

 ALPHANUMERIC: if not present, field must be blank filled

 NUMERIC: if not present, field must be zero filled

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

**C** Conditional field that must be made available by the software developer for the payer to complete. Payers must complete the field as specified.

**S** For use by the ATO. It must be blank filled and must not contain binary zeros.

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

*Reference number* – the definition reference number. These definitions can be found in *Field definitions and edit rules* (page 18).

Sender data record 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference****number**  |
| 1-3 | 3 | N | M | Record length (=996) | [6.1](#d7_1) |
| 4-17 | 14 | AN | M | Record identifier (=IDENTREGISTER1) | [6.2](#d7_2) |
| 18-28 | 11 | N | M | Sender Australian business number | [6.3](#d7_3) |
| 29-29 | 1 | A | M | Run type (T=Test, P=Production) | [6.4](#d7_4) |
| 30-37 | 8 | DT | M | Report end date (DDMMCCYY) | [6.5](#d7_5) |
| 38-38 | 1 | A | M | Data type (=P) | [6.6](#d7_6) |
| 39-39 | 1 | A | M | Type of report (=C) | [6.7](#d7_7) |
| 40-40 | 1 | A | M | Format of return media (=M) | [6.8](#D7_8) |
| 41-50 | 10 | AN | M | ATO report specification version number (=FPAIVV02.0) | [6.9](#d7_9) |
| 51-996 | 946 | A | S | Filler | [6.10](#D7_10) |

Sender data record 2

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=996) | [6.1](#d7_1) |
| 4-17 | 14 | AN | M | Record identifier (=IDENTREGISTER2) | [6.11](#D7_11) |
| 18-217 | 200 | AN | M | Sender name | [6.12](#D7_12) |
| 218-255 | 38 | AN | M | Sender contact name | [6.13](#D7_13) |
| 256-270 | 15 | AN | M | Sender contact telephone number | [6.14](#D7_14) |
| 271-285 | 15 | AN | O | Sender facsimile number | [6.15](#D7_15) |
| 286-301 | 16 | AN | O | Sender file reference | [6.16](#D7_16) |
| 302-996 | 695 | A | S | Filler | [6.10](#D7_10) |

Sender data record 3

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=996) | [6.1](#d7_1) |
| 4-17 | 14 | AN | M | Record identifier (=IDENTREGISTER3) | [6.17](#D7_17) |
| 18-55 | 38 | AN | M | Sender street address line 1 | [6.18](#D7_18) |
| 56-93 | 38 | AN | O | Sender street address line 2 | [6.18](#D7_18) |
| 94-120 | 27 | AN | M | Sender suburb, town or locality | [6.19](#D7_19) |
| 121-123 | 3 | A | M | Sender state or territory | [6.20](#D7_20) |
| 124-127 | 4 | N | M | Sender postcode | [6.21](#D7_21) |
| 128-147 | 20 | AN | O | Sender country | [6.22](#D7_22) |
| 148-185 | 38 | AN | O | Sender postal address line 1 | [6.23](#D7_23) |
| 186-223 | 38 | AN | O | Sender postal address line 2 | [6.23](#d7_23) |
| 224-250 | 27 | AN | O | Sender postal address suburb, town or locality | [6.24](#d7_24) |
| 251-253 | 3 | A | O | Sender postal address state or territory | [6.25](#D7_25) |
| 254-257 | 4 | N | O | Sender postal address postcode | [6.26](#d7_26) |
| 258-277 | 20 | AN | O | Sender postal address country | [6.27](#d7_27) |
| 278-353 | 76 | AN | O | Sender email address | [6.28](#d7_28) |
| 354-996 | 643 | A | S | Filler | [6.10](#d7_10) |

Payer identity data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=996) | [6.1](#d7_1) |
| 4-11 | 8 | A | M | Record identifier (=IDENTITY) | [6.29](#d7_29) |
| 12-22 | 11 | N | M | Payer Australian business number  | [6.30](#d7_30) |
| 23-25 | 3 | N | C | Branch number | [6.31](#d7_31) |
| 26-29 | 4 | N | M | Financial year (CCYY) | [6.32](#d7_32) |
| 30-229 | 200 | AN | M | Payer name | [6.33](#d7_33) |
| 230-429 | 200 | AN | O | Payer trading name | [6.34](#d7_34) |
| 430-467 | 38 | AN | M | Payer address line 1 | [6.35](#d7_35) |
| 468-505 | 38 | AN | O | Payer address line 2 | [6.35](#d7_35) |
| 506-532 | 27 | AN | M | Payer suburb, town or locality | [6.36](#d7_36) |
| 533-535 | 3 | A | M | Payer state or territory | [6.37](#d7_37) |
| 536-539 | 4 | N | M | Payer postcode | [6.38](#d7_38) |
| 540-559 | 20 | AN | O | Payer country | [6.39](#d7_39) |
| 560-597 | 38 | AN | O | Payer contact name | [6.40](#d7_40) |
| 598-612 | 15 | AN | O | Payer contact telephone number | [6.41](#d7_41) |
| 613-627 | 15 | AN | O | Payer contact facsimile number | [6.42](#d7_42) |
| 628-703 | 76 | AN | O | Payer contact email address | [6.43](#d7_43) |
| 704-996 | 293 | A | S | Filler | [6.10](#d7_10) |

Software data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character****position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=996) | [6.1](#d7_1) |
| 4-11 | 8 | A | M | Record identifier (=SOFTWARE) | [6.44](#d7_44) |
| 12-91 | 80 | AN | M | Software product type | [6.45](#d7_45) |
| 92-996 | 905 | A | S | Filler | [6.10](#d7_10) |

Payee data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=996) | [6.1](#D7_1) |
| 4-9 | 6 | A | M | Record identifier (=DPAIVS) | [6.46](#D7_46) |
| 10-20 | 11 | N | M | Payee Australian business number | [6.47](#D7_47) |
| 21-50 | 30 | AN | C | Payee surname or family name | [6.48](#D7_48) |
| 51-65 | 15 | AN | C | Payee first given name | [6.49](#D7_49) |
| 66-80 | 15 | AN | O | Payee second given name | [6.50](#D7_50) |
| 81-280 | 200 | AN | M | Payee business name | [6.51](#D7_51) |
| 281-480 | 200 | AN | O | Payee trading name | [6.52](#D7_52) |
| 481-518 | 38 | AN | M | Payee address line 1 | [6.53](#D7_53) |
| 519-556 | 38 | AN | O | Payee address line 2 | [6.53](#D7_53) |
| 557-583 | 27 | AN | M | Payee suburb, town or locality | [6.54](#D7_54) |
| 584-586 | 3 | A | M | Payee state or territory | [6.55](#D7_55) |
| 587-590 | 4 | N | M | Payee postcode | [6.56](#D7_56) |
| 591-610 | 20 | AN | O | Payee country | [6.57](#D7_57) |
| 611-625 | 15 | AN | O | Payee contact telephone number | [6.58](#D7_58) |
| 626-631 | 6 | N | O | Payee financial institution BSB | [6.59](#D7_59) |
| 632-640 | 9 | N | O | Payee financial institution account number | [6.60](#D7_60) |
| 641-651 | 11 | N | M | Gross amount paid | [6.61](#D7_61) |
| 652-662 | 11 | N | M | Total tax withheld | [6.62](#D7_62) |
| 663-673 | 11 | N | M | Total GST | [6.63](#D7_63) |
| 674-674 | 1 | A | M | Payment Type (=G,P) | [6.64](#D7_64) |
| 675-682 | 8 | DT | C | Date of grant payment (DDMMCCYY) | [6.65](#D7_65) |
| 683-882 | 200 | AN | C | Name of grant or grant program | [6.66](#D7_66) |
| 883-958 | 76 | AN | O | Email address | [6.67](#D7_67) |
| 959-959 | 1 | A | M | Statement by a Supplier (=Y,N) | [6.68](#D7_68) |
| 960-960 | 1 | A | M | Amendment indicator (=O,A) | [6.69](#D7_69) |
| 961-996 | 36 | A | S | Filler | [6.10](#D7_10) |

 File total data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=996) | [**6.1**](#D7_1) |
| 4-13 | 10 | AN | M | Record identifier (=FILE-TOTAL) | [6.70](#D7_70) |
| 14-21 | 8 | N | M | Number of records | [6.71](#D7_71) |
| 22-996 | 975 | A | S | Filler | **[6.10](#D7_10)** |

6 Data field definitions and validation rules

Reporting of address details

It is important that address information provided in the reports supports the automatic issue of correspondence to payers and sender. Address fields in all records provide for a standard structure in reporting with two fields (two lines) of 38 characters provided for the street address information. There are separate fields for suburb, town or locality, state or territory and postcode.

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

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

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

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

**ACT** Australian Capital Territory

**NSW** New South Wales

**NT** Northern Territory

**QLD** Queensland

**SA** South Australia

**TAS** Tasmania

**VIC** Victoria

**WA** Western Australia

**OTH** Overseas addresses

|  |
| --- |
|  For addresses in Norfolk Island use **NSW**. |

 No other abbreviations are acceptable. The postcode field should only contain numeric values from 0000 to 9999.

For an overseas address:

* The postcode field must always be set to **9999**
* The street address must be provided in the first and second address line fields,
* The town, state or region and area code must be reported in the suburb, town or locality field,
* The state field must always be set to **OTH**, and
* The name of the overseas country is to be provided in the country field.

For example, the overseas address 275 Central Park West, Apartment 14F, New York, New York, USA 10024 would be reported as shown below.

|  |  |  |  |
| --- | --- | --- | --- |
| Character position | Field length | Field name | Content |
| 430–467 | 38 | Payer address line 1 | 275 CENTRAL PARK WEST |
| 468–505 | 38 | Payer address line 2 | APARTMENT 14F |
| 506–532 | 27 | Payer suburb, town or locality | NEW YORK NY 10024 |
| 533–535 | 3 | Payer state or territory | OTH |
| 536–539 | 4 | Payer postcode | 9999 |
| 540–559 | 20 | Payer country | USA |

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

Reporting of name fields

For payees, the components of the individual’s name – surname or family name, first given name, and second given name must be reported in the separate fields as specified. Titles, prefixes and suffixes (for example, Ms, Mr, Dr, and OBE) should not be included when reporting names.

 Where the payee has a legal single name only, the *Payee first given name* and *Payee second given name* fields must be blank filled. The legal single name must be provided in the *Payee surname or family name* field.

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

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

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

Currency for reporting

All amounts recorded must be reported in Australian dollars.

Field definitions and edit rules

[6.1](#R7_1) **Record length** – must be set to **996**.

[6.2](#R7_2) **Record identifier** – must be set to **IDENTREGISTER1**.

[6.3](#R7_3)**Sender Australian business number** – the ABN of the data sender and must be a valid ABN. Refer to section **8** [Algorithms](#Algorithms) for information on ABN validation.

[6.4](#R7_4) **Run type** – identifies the information contained in the file as test or production data. This field must be set to either **T** for test data or **P** for production data.

[6.5](#R7_5) **Report end date** – contains the end date for the reporting period. The *Report end date* must be within the financial year (refer to 6.32 *Financial year*). For example, if the information reported is for the period 1 July 2016 to 30 June 2017, this field would be set to 30062017.

[6.6](#R7_6) **Data type** – identifies the type of information contained in the file. For the *Taxable payments annual report* the field must be set to **P**.

[6.7](#R7_7) **Type of report** – identifies the type of data being lodged. This field must be set to **C**.

[6.8](#R7_8) **Format of return media** – identifies the medium to be used by the ATO for return of information to the sender. For the *Taxable payments annual report* this field must be set to **M** (electronic).

[6.9](#R7_9) **ATO** **report specification version number** – must be set to the version number of the specification that the report corresponds to. For reports produced using this specification this field must be set to **FPAIVV02.0**

[6.10](#R7_10) **Filler** – for use by the ATO. It must be blank filled and must not contain binary zeros.

The Filler field in the Payee data record may be used by payers to record internal reference numbers if they wish to.

[6.11](#R7_11) **Record identifier** – must be set to **IDENTREGISTER2**.

[6.12](#R7_12) **Sender name** – the name of the organisation sending the data (the sender). If the sender is a third party service provider supplying data on behalf of a payer, then the name of the third party service provider must appear in this field.

[6.13](#R7_13) **Sender contact name** – the name of a person in the organisation sending the data who will be able to answer questions in relation to any problems with the data file itself; not necessarily the quality of the data.

[6.14](#R7_14) **Sender contact telephone number** – the telephone number for the nominated contact person in the organisation sending the data.

For example:

* the area code followed by the telephone number 02~~b~~1234~~b~~5678, or
* a mobile phone number 0466~~b~~123~~b~~456.

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

[6.15](#R7_15) **Sender facsimile number** – the sender’s facsimile number should be provided where available. This field must be the area code followed by the fax number.

For example,

* the area code followed by the fax number 02~~b~~1234~~b~~5678.

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

[6.16](#R7_16) **Sender file reference** – used to record the sender’s own reference number. This number can then be used by the ATO in the event of any problems or questions about information contained in the report. The sender may find the reference useful if submitting a number of reports to the ATO.

[6.17](#r7_17) **Record identifier** – must be set to **IDENTREGISTER3**.

[6.18](#r7_18) **Sender street address** – lines 1 and 2 must only contain the street address (excluding suburb, town or locality, state, postcode and country) of the sender. It may not be necessary to use both lines. If the second line is not used then the field must be blank filled.

[6.19](#R7_19) **Sender suburb, town or locality** – the suburb, town or locality for the address of the sender.

[6.20](#R7_20) **Sender state or territory** – the state or territory for the address of the sender. The field must be set to one of the appropriate codes (see page 18).

[6.21](#R7_21) **Sender postcode** – the postcode for the address of the sender. If an overseas address is specified, then this field must be set to **9999**

[6.22](#R7_22) **Sender country** – the country for the address of the sender. This field may be left blank if the country is Australia. If the *Sender address postcode* is **9999** then a country other than Australia must be entered.

[6.23](#R7_23) **Sender postal address** – lines 1 and 2 contain the postal address (excluding suburb, town or locality, state, postcode and country) of the sender. It may not be necessary to use both lines. If the second line is not used then the field must be blank filled. If line 1 is blank then line 2 must also be blank.

[6.24](#r7_24) **Sender postal address suburb, town or locality** – the suburb, town or locality for the postal address of the sender. If *Sender* p*ostal address line 1* is present then this field is mandatory. If *Sender postal address line 1* is blank then this field must also be blank.

[6.25](#r7_25) **Sender postal address state or territory** – the state or territory for the postal address of the sender. The field must be set to one of the appropriate codes (see page 18). If *Sender postal address line 1* is present then this field is mandatory

[6.26](#R7_26) **Sender postal address postcode** – the postcode for the postal address of the sender. If an overseas address is specified, then this field must be set to **9999**. If *Sender postal address line 1* is blank then this field must be zero filled.

[6.27](#r7_27) **Sender postal address country** – the country for the postal address of the sender. This field may be left blank if the country is Australia. If the *Sender postal address postcode* is **9999** then a country other than Australia must be entered.

[6.28](#R7_28) **Sender email address** – may be used to provide the sender's email address. The ATO can communicate with clients using email and it is expected that some correspondence to senders (certain processing enquiries and general correspondence) may be issued this way. If present, this must be a valid email address (@ must be positioned after the first character and before the last character).

[6.29](#R7_29) **Record identifier** – must be set to **IDENTITY**.

[6.30](#R7_30) **Payer Australian** **business number** – the payer’s current ABN mustbe reported in this field. The ABN must be the one that appears on the payer’s activity statement. This must be a valid ABN. Refer to section **8** [Algorithms](#Algorithms) for information on ABN validation and ABN Lookup.

|  |
| --- |
|  The ABN reported must belong to the payer named in this record. |

[6.31](#R7_31) **Branch number** – the branch number of the payer making the report. If the payer does not have a branch number this field must be set to **001**.

[6.32](#R7_32) **Financial year** – the financial year to which the information relates. It must be provided in the format CCYY. The field cannot be greater than the current financial year and not less than:

* **2013** for files sent for businesses in the building and construction industry
* **2018** for files sent for government entities reporting grants or payments for services.

For example, if the information reported is for the financial year 1 July 2016 to 30 June 2017, the *Financial year* must be reported as 2017.

 Only one financial year can be reported per file.

[6.33](#r7_33) **Payer name** – as it appears on the payer’s ABN registration or activity statement.

 The payer name reported in this field must correspond to the ABN that is reported in the *Payer Australian business number* field. This should be the name that appears on the payer’s activity statements.

[6.34](#R7_34) **Payer trading name** – the full trading name of the payer. If the payer does not have a trading name then this field must be blank filled. For example, ABC Holdings Pty Ltd is the registered name for an organisation trading as Australian Investments. The *Payer name* field would contain ABC Holdings Pty Ltd and the *Payer trading name* field would contain Australian Investments.

[6.35](#R7_35) **Payer address** – lines 1 and 2 contain the street number and name or postal address for the payer (excluding suburb, town or locality, state, postcode and country). It may not be necessary to use both lines. If the second line is not used then the field must be blank filled.

[6.36](#R7_36) **Payer suburb, town or** **locality** – the suburb, town or locality for the address of the payer.

[6.37](#r7_37) **Payer state or territory** – the state or territory for the postal address of the payer. The field must be set to one of the appropriate codes (see page 18).

[6.38](#R7_38) **Payer postcode** – the postcode for the address of the payer. If an overseas address is specified, then this field must be set to **9999**.

[6.39](#R7_39) **Payer country** – the country for the address of the payer. This field may be left blank if the country is Australia. If the *Payer address postcode* is **9999** then a country other than Australia must be entered.

[6.40](#R7_40) **Payer contact name** – the name of an individual who can be contacted if the ATO needs to discuss matters relating to the information provided in the report.

[6.41](#R7_41) **Payer contact telephone number** – the daytime telephone number for the nominated contact person.

For example:

* the area code followed by the telephone number 02~~b~~1234~~b~~5678, or
* mobile phone number 0466~~b~~123~~b~~456.

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

[6.42](#R7_42) **Payer contact facsimile number** – the facsimile number for the nominated contact person should be provided where available. This field must be the area code followed by the fax number.

For example,

* the area code followed by the fax number 02~~b~~1234~~b~~5678.

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

[6.43](#r7_43) **Payer contact email address** – may be used to provide the nominated contact person’s email address. The ATO can communicate with clients using email and it is expected that some correspondence to payers (certain processing enquiries and general correspondence) may be issued this way. If present, this must be a valid email address (@ must be positioned after the first character and before the last character).

[6.44](#r7_44) **Record identifier** – must be set to **SOFTWARE**.

[6.45](#r7_45) **Software product type** – the registered name of the software product and the version (if applicable) used to compile the report.

If the product has **not** been developed in-house, then populate this field with **COMMERCIAL**, followed by the name of the software developer, the software product and the software version number.

If the product has been developed in-house, then populate this field with **INHOUSE** followed by the name of the organisation that developed the software. If a contractor or consultant was used, the name of their organisation will need to be provided.

[6.46](#R7_46) **Record identifier** – must be set to **DPAIVS**.

[6.47](#r7_47) **Payee Australian business number** – the ABN of the payee receiving the payment. This must be a valid ABN. The ABN should be the one that appears on the payee’s invoice.

Refer to section **8** [Algorithms](#Algorithms) for information on ABN validation and ABN lookup. If no ABN has been provided this field must be zero filled.

|  |
| --- |
|  The ABN reported must belong to the payee named in this record. |

[6.48](#r7_48) **Payee surname or family name** – if the payee is an individual, this field must contain the payee’s surname or family name as shown on the payee’s invoice. Where the payee has a legal single name only, this field must be completed. Where the payee is a non-individual this field must be blank filled.

 *Payee surname or family name* and *Payee first given name* fields must be completed when *Payee business name* field is blank.

[6.49](#r7_49) **Payee first given name** – if the payee is an individual, this field must contain the payee’s first given name. Where the payee is a non-individual this field must be blank filled.

 *Payee surname or family name* and *Payee first given name* fields must be completed when *Payee business name* field is blank.

 Where the payee has a legal single name only, this field must be blank filled. The legal single name must be provided in the individual *Payee surname or family name* field.

[6.50](#r7_50) **Payee second given name** – the payee’s second given name must be provided in this field. If only the payee’s second initial is known, it should be provided in this field. If the payee has no second given name or it is not known to the payer, this field must be blank filled.

Where a payee has more than two given names, the third and subsequent given names or initials are not to be provided. Where the payee is a non-individual this field must be blank filled.

[6.51](#r7_51) **Payee business name** – as it appears on the payee’s invoice.

 *Payee business name* field must be completed when *Payee surname or family name* and *Payee first given name* fields are blank.

 The payee name reported in this field must correspond to the ABN that is reported in the *Payee Australian business number* field. Refer to section **8** [Algorithms](#Algorithms) for information on ABN validation and ABN lookup

[6.52](#r7_52) **Payee trading name** – the full trading name of the payee as it appears on the payee’s invoice. If the payee does not have a trading name then this field must be blank filled.

[6.53](#R7_53) **Payee address** – lines 1 and 2 contain the street number and name or postal address (excluding suburb, town or locality, state, country and postcode) of the payee. It may not be necessary to use both lines. If the second line is not used then the field must be blank filled. If line 1 is blank then line 2 must also be blank.

Payers are requested to complete this field if the data is available.

If the address is not included on the payee’s invoice or is not known to the payer, these fields must be blank filled.

[6.54](#r7_54) **Payee suburb, town or** **locality** – the suburb, town or locality for the address of the payee. If payee address line 1 is present then this field is mandatory.

Payers are requested to complete this field if the data is available.

If the address is not included on the payee’s invoice or is not known to the payer, this field must be blank filled.

[6.55](#R7_55) **Payee state or territory** – the state or territory for the address of the payee. This field must be set to one of the appropriate codes (see page 18). If payee address line 1 is present then this field is mandatory.

Payers are requested to complete this field if the data is available.

If the address is not included on the payee’s invoice or is not known to the payer, this field must be blank filled.

[6.56](#r7_56) **Payee postcode** – the postcode for the address of the payee must be provided in this field and must contain a valid postcode. If an overseas address is specified, then this field must be set to **9999**. If *Payee address line 1* is present then this field is mandatory.

Payers are requested to complete this field if the data is available.

If the address is not included on the payee’s invoice or is not known to the payer, this field must be zero filled.

[6.57](#R7_57) **Payee country** – the country for the address of the payee. This field may be left blank if the country is Australia. If the *Payee postcode* is **9999** then a country other than Australia must be entered.

Payers are requested to complete this field if the data is available.

If the address is not included on the payee’s invoice or is not known to the payer, this field must be blank filled.

[6.58](#R7_58) **Payee contact telephone number** – the mobile phone number or other telephone number of the payee.

For example:

* mobile phone number 0466~~b~~123~~b~~456, or
* the area code followed by the telephone number 02~~b~~1234~~b~~5678.

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

Payers are requested to complete this field if the data is available. If the payee contact telephone number is unknown this field must be blank filled.

[6.59](#r7_59) **Payee financial institution BSB** – the BSB number for the payee’s financial institution. This is generally known if the payee is paid by electronic payment. If more than one BSB is known then record the latest information.

Payers are requested to complete this field if the data is available.

If the payee financial institution BSB is not known then this field must be zero filled.

[6.60](#r7_60) **Payee financial institution account number** – the payee’s financial institution account number. This is generally known if the payee is paid by electronic payment. If more than one account number is known then record the latest information.

Payers are requested to complete this field if the data is available.

If the payee financial institution account number is not known then this field must be zero filled.

[6.61](#r7_61) **Gross amount paid** – the total of all payments made to the payee for the financial year (which may be different to invoiced amounts). It includes:

* any GST in the payments
* any tax withheld where an ABN was not quoted, and
* the market value of any non-cash benefits.

The amount must be reported in whole dollars. If an amount includes cents, the cents must be truncated (or disregarded). For example, $5,600.85 would be reported as 00000005600.

 This field is numeric and must not contain decimal points, commas or $+- or other non-numeric characters. It is right justified and zero filled. This field must be greater than zero.

[6.62](#r7_62) **Total tax withheld** – if tax is withheld from payments where an ABN was not quoted, this can be reported in either a *Taxable payments annual report* or a *PAYG withholding where ABN not quoted - annual report*. If those amounts are included in the *Taxable payments annual report*, this field must contain the amount of tax withheld from all relevant payments for the financial year. This amount includes any amounts withheld on the market value of non-cash benefits. The amount must be reported in whole dollars.

This field only needs to be completed for amounts withheld from payments where a payee did not quote an ABN.

Any payment or withholding amounts included in this report must not be reported in a *PAYG withholding where ABN not quoted – annual report*.

If an amount includes cents, the cents must be truncated (or disregarded). For example, $234.50 would be reported as 00000000234.

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

[6.63](#r7_63) **Total GST** – the total of any GST included in the amounts paid.

If an amount includes cents, the cents must be truncated (or disregarded).

For example, $5,600.85 would be reported as 00000005600.

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

[6.64](#r7_64) **Payment Type** – the type of payment that is being reported. This field must be set to one of the following:

**G** – for grants

**P** – for payments.

[6.65](#r7_65) **Date of grant payment** – the date the grant was paid. This can include multiple grant payments or instalments made under the same grant program in the same financial year. It must be provided in the format DDMMCCYY. The grant payment date must be reported in the financial year that the grant payment was made.

If multiple grants payments, under the same grant program are being reported together as one total amount for the year, they can be reported at the end of the relevant financial year.

For example, if a grant is paid in two instalments under the same grant program on 15 October 2017 and 31 March 2018, the date can be reported as 30 June 2018.

 If the *Payment type* field is set to G, this field must contain a date. If the payment type is set to P, this field must be zero filled.

[6.66](#r7_66) **Name of grant or grant program** – is the name of the grant or grant program.

 If the *Payment type* field is set to G, this field must be populated. If the payment type is set to P, this field should be blank filled.

[6.67](#r7_67) **Email address -** may be used to provide the payee’s email address. If present, this must be a valid email address (@ must be positioned after the first character and before the last character).

[6.68](#r7_68) **Statement by a Supplier** – an indicator to identify if a *Statement by a supplier* has been provided by the payee. This field must be set to one of the following:

**Y** – a *Statement by a supplier* has been provided

**N** – a *Statement by a supplier* has not been provided.

[6.69](#r7_69) **Amendment indicator** – the indicator to identify whether the payee record contains original or amended data. This field must be set to one of the following:

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

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

 For further information on amendments, refer to section [9 Reporting amendments](#Amendments).

[6.70](#r7_70) **Record identifier** – must be set to **FILE-TOTAL**.

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

[6.71](#r7_71) **Number of records** – set equal to the count of all records on the file. That is, it is equal to the count of the three *Sender data records*, the *Payer identity data record(s)*, the *Software data record(s)*, the *Payee data records* and the *File total data record*.

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

7 Example of data file structure

Hytek Pty Ltd supplies its own data. It has 30 *Payee data records* to report for the 2017-18 financial year. Its ABN is 84 111 122 223.

The data file would be structured as follows:

|  |  |
| --- | --- |
| Type of record | Number |
| Sender data record 1 | 1 |
| Sender data record 2 | 1 |
| Sender data record 3 | 1 |
| Payer identity data record | 1 |
| Software data record | 1 |
| Payee data records | 30 |
| File total data record | 1 |

Following are sample records for Hytek Pty Ltd.

Sender data record 1

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 996 |
| 4-17 | Record identifier | IDENTREGISTER1 |
| 18-28 | Sender Australian business number | 84111122223 |
| 29-29 | Run type | P |
| 30-37 | Report end date | 30062018 |
| 38-38 | Data type | P |
| 39-39 | Type of report | C |
| 40-40 | Format of return media | M |
| 41-50 | ATO report specification version number | FPAIVV02.0 |
| 51-996 | Filler | blank fill |

Sender data record 2

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 996 |
| 4-17 | Record identifier | IDENTREGISTER2 |
| 18-217 | Sender name | HYTEK PTY LTD |
| 218-255 | Sender contact name | BARBARA ROSS |
| 256-270 | Sender contact telephone number | 02 1234 5678 |
| 271-285 | Sender facsimile number | 02 1234 5677 |
| 286-301 | Sender file reference | 0000001111111112 |
| 302-996 | Filler | blank fill |

Sender data record 3

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 996 |
| 4-17 | Record identifier | IDENTREGISTER3 |
| 18-55 | Sender street address line 1 | LEVEL 5 SYDNEY BUILDING |
| 56-93 | Sender street address line 2 | 22 WILLIAM DRIVE |
| 94-120 | Sender suburb, town or locality | SYDNEY |
| 121-123 | Sender state or territory | NSW |
| 124-127 | Sender postcode | 2000 |
| 128-147 | Sender country | blank fill |
| 148-185 | Sender postal address line 1 | GPO BOX 19 |
| 186-223 | Sender postal address line 2 | blank fill |
| 224-250 | Sender postal address suburb, town or locality | SYDNEY |
| 251-253 | Sender postal address state or territory | NSW |
| 254-257 | Sender postal address postcode | 2001 |
| 258-277 | Sender postal address country | blank fill |
| 278-353 | Sender email address | abcpl@bestisp.com.au |
| 354-996 | Filler | blank fill |

Payer identity data record

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 996 |
| 4-11 | Record identifier | IDENTITY |
| 12-22 | Payer Australian business number  | 84111122223 |
| 23-25 | Branch number | 001 |
| 26-29 | Financial year | 2017 |
| 30-229 | Payer name | HYTEK PTY LTD |
| 230-429 | Payer trading name | HYTEK CONSTRUCTS |
| 430-467 | Payer address line 1 | GPO BOX 19 |
| 468-505 | Payer address line 2 | blank fill |
| 506-532 | Payer suburb, town or locality | SYDNEY |
| 533-535 | Payer state or territory | NSW |
| 536-539 | Payer postcode | 2001 |
| 540-559 | Payer country | blank fill |
| 560-597 | Payer contact name | BARBARA ROSS |
| 598-612 | Payer contact telephone number | 02 1234 5678 |
| 613-627 | Payer contact facsimile number | 02 1234 5677 |
| 628-703 | Payer contact email address | abcpl@bestisp.com.au |
| 704-996 | Filler | blank fill |

Software data record

(ABC Pty Ltd uses a commercial software package adapted for its own use)

|  |  |  |
| --- | --- | --- |
| **Character****position** | **Field name** | **Contents** |
| 1-3 | Record length | 996 |
| 4-11 | Record identifier | SOFTWARE |
| 12-91 | Software product type | COMMERCIAL BOOKS VERSION 2 |
| 92-996 | Filler | blank fill |

Payee 1 data record

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Content** |
| 1-3 | Record length | 996 |
| 4-9 | Record identifier | DPAIVS |
| 10-20 | Payee Australian business number | 32222111148 |
| 21-50 | Payee surname or family name | TILLHOEK |
| 51-65 | Payee first given name | MICHAEL |
| 66-80 | Payee second given name | blank fill |
| 81-280 | Payee business name | blank fill |
| 281-480 | Payee trading name | blank fill |
| 481-518 | Payee address line 1 | 22 BLIGH ST |
| 519-556 | Payee address line 2 | blank fill |
| 557-583 | Payee suburb, town or locality | MOSMAN |
| 584-586 | Payee state or territory | NSW |
| 587-590 | Payee postcode | 2088 |
| 591-610 | Payee country | blank fill |
| 611-625 | Payee contact telephone number | 0460 123 456 |
| 626-631 | Payee financial institution BSB | 123456 |
| 632-640 | Payee financial institution account number | 987654321 |
| 641-651 | Gross amount paid | 00000024120 |
| 652-662 | Total tax withheld | 00000001698 |
| 663-673 | Total GST | 00000000964 |
| 674-681 | Date of grant payment | 30032018 |
| 682-881 | Name of grant or grant program | Capital Grants program |
| 882-957 | Email address | abcpl@bestisp.com.au |
| 958-958 | Statement by a Supplier | N |
| 959-959 | Payment type | G |
| 960-960 | Amendment indicator | O |
| 961-996 | Filler | blank fill |

The other payee data records (2 to 30) would follow.

Payee 2 data record

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Content** |
| 1-3 | Record length | 996 |
| 4-9 | Record identifier | DPAIVS |
| 10-20 | Payee Australian business number | 32222111148 |
| 21-50 | Payee surname or family name | TILLHOEK |
| 51-65 | Payee first given name | MICHAEL |
| 66-80 | Payee second given name | blank fill |
| 81-280 | Payee business name | blank fill |
| 281-480 | Payee trading name | blank fill |
| 481-518 | Payee address line 1 | 22 BLIGH ST |
| 519-556 | Payee address line 2 | blank fill |
| 557-583 | Payee suburb, town or locality | MOSMAN |
| 584-586 | Payee state or territory | NSW |
| 587-590 | Payee postcode | 2088 |
| 591-610 | Payee country | blank fill |
| 611-625 | Payee contact telephone number | 0460 123 456 |
| 626-631 | Payee financial institution BSB | 123456 |
| 632-640 | Payee financial institution account number | 987654321 |
| 641-651 | Gross amount paid | 00000224120 |
| 652-662 | Total tax withheld | 00000000000 |
| 663-673 | Total GST | 00000020374 |
| 674-681 | Date of grant payment | 00000000 |
| 682-881 | Name of grant or grant program | blank fill |
| 882-957 | Email address | abcpl@bestisp.com.au |
| 958-958 | Statement by a Supplier | N |
| 959-959 | Payment type | P |
| 960-960 | Amendment indicator | O |
| 961-996 | Filler | blank fill |

The other payee data records (3 to 30) would follow.

File total data record

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Content** |
| 1-3 | Record length | 996 |
| 4-13 | Record identifier | FILE-TOTAL |
| 14-21 | Number of records | 00000036 |
| 22-996 | Filler | blank fill |

8 Algorithms

ABN algorithm

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

ABN Lookup

The ABN Lookup is a facility that allows businesses to check details provided to them by their payees. The information that can be checked is publicly available information. The system allows businesses to confirm that the ABN provided to them is the correct one and that the business is registered for GST, where they have charged it.

Whilst businesses are not required to check the details provided to them, it is good business practice to do so.

The ABN Lookup facility is available at [www.abr.business.gov.au](http://www.abr.business.gov.au) or through the ATOapp. More information about the ATOapp can be found at [www.ato.gov.au/app](http://atowss/sites/SWS/MDT/ERS%20Document%20Library/Project%20Library/Third%20Party%20Data/TPAR/Work%20In%20Progress%20%28WIP%29/Draft/www.ato.gov.au/app)

9 Reporting amendments

Reporting to the ATO

Payers can report corrected payee amount details to the ATO electronically. The *Taxable payments annual**report* data file format, specified in this document (i.e. the three *Sender data records*, *Payer identity data record*, *Software data record*, *Payee data records* and *File total data record*) is to be used.

Where the payer makes amendments before the report is sent to the ATO, the annual report should reflect the corrected details. Such payee records included in the annual report should be marked as original by recording ‘O’ in the amendment indicator field.

 All the payee records sent to the ATO for the first time, must have ‘O’ recorded in the *Amendment indicator* field.

Where a payer needs to amend amount fields in a payee record to correct an error after the electronic report has been lodged with the ATO, the corrected amounts should be reported to the ATO in another annual report data file for the same financial year.

The following information should be recorded in the amended report:

* payer and payee details exactly the same as they were on the original report,
* all amounts that have not changed, exactly the same as they were in the original report, and
* any amounts that were reported incorrectly should be reported as the corrected amount. For example if $200 was reported in the *Gross amount paid* field originally but it should have been reported as $400, the amount of $400 should be reported for *Gross amount paid* in the report.

 Amended records must have ‘A’ recorded in the *Amendment indicator* field.

The data file may contain amended payee data records and any additional original payee data records that were not reported in a prior annual report data file for the same financial year. The data file must not contain original payee data records that have already been sent to the ATO and have not changed.

 Original payee data records contained in the data file and not previously sent to the ATO, must have ‘O’ recorded in the *Amendment indicator* field.

The ATO does not need to be notified of changes to information other than amount fields.

10 More information

Electronic specifications

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

* phone **13 28 66**
* email ato-ereporting@ato.gov.au

Payer enquiries

For information on how to lodge the *Taxable payments annual report* electronically:

* go to [ato.gov.au/taxablepaymentsreporting](http://www.ato.gov.au/taxablepaymentsreporting), or
* phone **13 28 66**.

Other enquiries

Enquiries relating to the legislative requirements for lodgment of the *Taxable payments annual report* and general enquiries about other matters can be made by phoning **13 28 66**.

Software developers homepage

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

The Software developers homepage website at <http://softwaredevelopers.ato.gov.au> has been designed to facilitate a partnership between the software development industry and the ATO and provides the following:

* a self-testing model allowing software developers to check their product, package, program or system against ATO test scenarios or relevant format testing,
* access to information relevant to all software developers to assist in the development of tax-related software, and
* a software product register which tax agents and businesses can access to find products that will assist in meeting tax-related obligations.

Lodging the Declaration of Compliance automatically lists the product(s) on the Software developers homepage Product register. Software developers that have listed their product on the Product register may direct users to the website at [http://softwaredevelopers.ato.gov.au](http://softwaredevelopers.ato.gov.au/bulktest) for confirmation that the product has met ATO requirements. Developers who do not need to register in order to list products may still receive emails detailing significant issues by using the subscription service available from the site. Registering or subscribing for updates is recommended for both in-house and commercial software developers.

For more information on the Software developers homepage website, contact the Software Industry Partnership Office (SIPO):

* phone **1300 139 052**, or
* email SIPO@ato.gov.au.