Australian Government
Australian Taxation Office

Single Touch Payroll – Authorisations and Declarations: SSP Guidance

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This document is **Unclassified**

Version	Date	Author	Summary of Changes
0.1	15/02/2018	Hasan Huseyin	First Draft
0.2	16/02/2018	Hasan Huseyin	Removed “which has cross entity authorisation for ABNs included” from ESSP declaration
0.3	22/02/2018	Hasan Huseyin	Addressing internal feedback: Removed references to “software sending provider” replaced with “sending software provider” Wording updates to sections 1.3 and 1.4
0.4	26/02/2018	Hasan Huseyin	EMSSP example wording corrected RAMSSP example wording corrected
0.5	28/02/2018	Hasan Huseyin	Updated Section 1.3 Action carried out by the Reporting Party: Signing a Declaration To better reference alignment with BIG. Updated 1.3 Technical Impact: ATO Validation of SSP submissions to acknowledge method of treatment multi-hop solutions.
0.6	08/03/2018	Hasan Huseyin	OPAL endorsement of declaration wording
0.7	12/03/2018	Hasan Huseyin	Slight change to intro wording for RASSP to correct contextual error

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1.1 OVERVIEW

This paper explains the principles of how and when a declaration needs to be made or the multiple declarations that may need to be made during the process of creation of STP Payroll Reports and the subsequent submission of the report where Sending Service Providers (SSPs) are used.

The requirements presented should be considered within the greater context of STP authorisations and declarations. Upon approval, existing guidance (**BIG and Authorisations Scenarios documentation**) will be updated to reflect the content of this paper.

1.2 SSP ROLE DEFINED

The role and function of a Sending Service Provider has been defined in the BIG v2.0 as:

- "..an entity (including soletrader), directly connected to the ATO, that only provides the technical service for one or multiple employers, registered agents or payroll software providers to deliver payroll reports to the ATO in the correct technical format or through a permitted technical channel. An SSP does not perform Payroll Production services..".

1.3 SSP AUTHORISATION REQUIRMENTS

Requirement: Appointment of a Sending Service Provider

The reporting party (employer or their intermediary - registered agent/cross authorised entity) must notify the ATO of their authorisation of an SSP which will be used for the submission of STP reports.

Channel through which authorisation is made: Via the SBR2 STP Payroll Report

A natural point within the reporting party's generation of the STP payroll report process may be used to capture a record of this authorisation. That is, the employer or intermediary can provide the authorisation of the SSP through a declaration whilst preparing a payroll or update event.

Action carried out by the Reporting Party: Signing a Declaration

The reporting party must make a conscious decision to sign the declaration statement (usually via a check box presented in payroll software) acknowledging:

I. the identity of the SSP
II. that the named SSP provides the reporting party with lodgment transaction services; and
III. the reporting party, for the purposes of its transactions with the ATO via the SBR channel, sends (and receives) those transactions to (and from) the ATO via the named SSP

In addition to the standard declaration that:

IV. the information in the report is true and correct; and
V. the declarer is authorised to provide the report to the Commissioner.

These requirements will replace those currently the in the BIG. However the outcome resulting in the population of the following fields captured by ATO systems remains the same. (That, is the population of these fields in the affirmative, provides the evidence that a complete declaration has been made):

- 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"

*where the payroll reports are being completed by a registered agent/cross authorised entity

Examples of SSP declarations are provided in a later section.

Approved Form of the Notification of Authorisation: The STP Report

The STP report submission provides the notification to the ATO of the SSP authorisation. That is in regards to both the reporting party and the SSP, the payroll and/or update event must retain the declaration capturing the authorisation of the SSP. This declaration must be available to be reproduced by one or both parties upon request.

Technical Impact: ATO Validation of SSP Submissions

SSPs will be required to add a new header field to the STP Report – “Sender Role” which is to be populated with “Gateway”. The population of the “Sender Role” field will ensure redundant relationship checks in reporting models where SSPs are used (such as cloud/SSID, XEA) do not take place.

The ATO is cognisant that there may be numerous hops an STP report may make between the reporting party and the SSP, however they are not considered from a messaging and declarations perspective for the 2018 (or 2017) ecommerce package. (For more information refer to the “Sending Service Provider Authorisation for STP” 2018 presentation by the DPO).

Technical Impact: Authorisation Check

Access Manager then validates the SSP ABN/Auskey (as the submitting entity) as well as any relationship (if one exists) between the reporting party (employer) and their intermediary. From this point on there is no change to any downstream processing.

1.4 DECLARATION STATEMENTS AND EXAMPLES

The following declarations from the BIG 2.0 have been updated to reflect the above requirements.

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Captured Payroll Event Declaration Types

Code	DecType
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 ERA declaration below is not affected by the SSP requirement however it has been provided as it appears in a number of the SSP reporting models below.

Employer to Registered Agent Declaration Types

Code	DecType
ERA	Employer to Registered Agent

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DecType	Code	Declaration Statement	Signing Statement	Example
Employer Sending Service Provider	ESSP	The declaration an employer (or authorised employee) must declare when submitting using a sending service provider is: "I am notifying the ATO that: • <name of sending service provider> provides my business with lodgment transaction services; and • 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 <name of sending service provider>. I declare the information transmitted in this payroll report is true and correct and I am authorised to make this declaration."	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. For example: "Tick this box to sign the declaration with the credentials you used to login and to authorise lodgement with your approved sending service provider's AUSkey." 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. Examples of suitable identifiers include a user login (userid), a full name, or an email address. 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.	I am notifying the ATO that: • <name of sending service provider> provides my business with lodgment transaction services; and • 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 <name of sending service provider>. I declare the information transmitted in this payroll report is true and correct and I am authorised to make this declaration. ☐Tick this box to sign the declaration with the credentials you used to login and to authorise lodgement with <name of sending service provider>'s AUSkey.

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DecType	Code	Declaration Statement	Signing Statement	Example
Employer (Multi ABN) Sending Service Provider	EMSSP	The declaration an employer (or authorised employee) must declare when submitting payroll reports for multiple entities using a sending service provider is: "I am notifying the ATO that: • <name of sending service provider> provides these businesses with lodgment transaction services; and • 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 <name of sending service provider>. I declare the information transmitted in these payroll reports is true and correct and I am authorised to make this declaration."	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. For example: "Tick this box to sign the declaration with the credentials you used to login and to authorise lodgement with <name of sending service provider>'s AUSkey. 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. Examples of suitable identifiers include a user login (userid), a full name, or an email address. 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.	I am notifying the ATO that: • <name of sending service provider> provides these businesses with lodgment transaction services; and • 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 <name of sending service provider>. I declare the information transmitted in these payroll reports is true and correct and I am authorised to make this declaration. ☐Tick this box to sign the declaration with the credentials you used to login and to authorise lodgement with <name of sending service provider>'s AUSkey.

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DecType	Code	Declaration Statement	Signing Statement	Example
Registered Agent Sending Service Provider	RASSP	The declaration a registered agent must declare when submitting payroll reports using a sending service provider is: I am notifying the ATO that: • <name of sending service provider> provides my client with lodgment transaction services; and • 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 <name of sending service provider>. • I have prepared this payroll report in accordance with the information supplied by the entity. • I have received a declaration from the entity stating that the information provided to me is true and correct. • I am authorised by the entity to give this document to the Commissioner."	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. For example: "Tick this box to sign the declaration with the credentials you used to login and to authorise lodgement with <name of sending service provider>'s AUSkey." 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. Examples of suitable identifiers include a user login (userid), a full name, or an email address. 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.	I am notifying the ATO that: • <name of sending service provider> provides my client with lodgment transaction services; and • 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 <name of sending service provider>. • I have prepared this payroll report in accordance with the information supplied by the entity. • I have received a declaration from the entity stating that the information provided to me is true and correct. • I am authorised by the entity to give this document to the Commissioner. ☐Tick this box to sign the declaration with the credentials you used to login and to authorise lodgement with <name of sending service provider>'s AUSkey.

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DecType	Code	Declaration Statement	Signing Statement	Example
Registered Agent (Multi ABN) Sending Service Provider	RAMSSP	The declaration a registered agent must declare when submitting payroll reports for multiple entities using a sending service provider is: "I am notifying the ATO that: • <name of sending service provider> provides my clients with lodgment transaction services; and • 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 <name of sending service provider>. • I have prepared this payroll report in accordance with the information supplied by the entity. • I have received a declaration from the entity stating that the information provided to me is true and correct. • I am authorised by the entity to give this document to the Commissioner."	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. For example: "Tick this box to sign the declaration with the credentials you used to login and to authorise lodgement with your approved sending service provider's AUSkey." 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. Examples of suitable identifiers include a user login (userid), a full name, or an email address. 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.	I am notifying the ATO that: • <name of sending service provider> provides my client with lodgment transaction services; and • 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 <name of sending service provider>. • I have prepared this payroll report in accordance with the information supplied by the entity. • I have received a declaration from the entity stating that the information provided to me is true and correct. • I am authorised by the entity to give this document to the Commissioner. ☐Tick this box to sign the declaration with the credentials you used to login and to authorise lodgement with <name of sending service provider>'s AUSkey.

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1.5 SCENARIOS OVERVIEW

The following SSP scenarios have been extracted from the Authorisations and Declarations Scenario document 1.0 to provide relevant examples to accommodate the requirements presented above. The same numbering system has been kept to avoid confusion with other non-SSP scenarios.

Importantly, *there are no changes to these scenarios*. That is, in terms of *what* declarations are presented to the reporting party, *when* they are presented within the process and the subsequent *population* of declaration fields – there are no changes to the current guidance. (As highlighted earlier however, for the message header impacts please refer to ecommerce artefacts).

SSP Scenarios Summary

10. Employer self prepares and SSP uses their own AUSkey for submission to ATO
11. Employer engages an Agent to process payroll and SSP uses their own AUSkey for submission to ATO
12. Employer uses Payroll Software Provider to self-prepare and SSP uses their own AUSkey for submission to ATO
13. Employer self prepares on behalf of an economic group
    a. and SSP uses their own AUSkey for submission to ATO
    b. using a Payroll Software Provider and SSP uses their own AUSkey for submission to ATO
14. Employer engages a Registered Agent to process payroll, Agent uses Payroll Software Provider to prepare and SSP uses their own AUSkey for submission to ATO
15. Registered Agent lodging on behalf of an economic group using
    a. and SSP uses their own AUSkey for submission to ATO
    b. using a Payroll Software Provider and SSP uses their own AUSkey for submission to ATO

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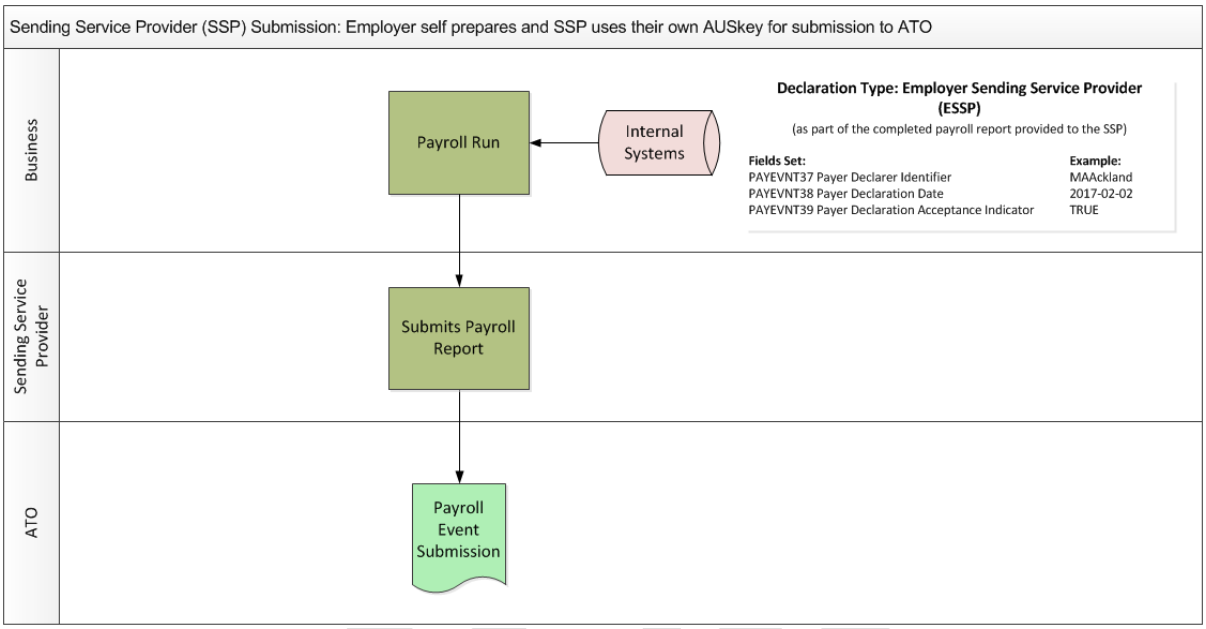
On each of the examples the declaration type is highlighted identifying when the declaration is to be made, whom it it's made by and what fields are populated (and captured by ATO systems).

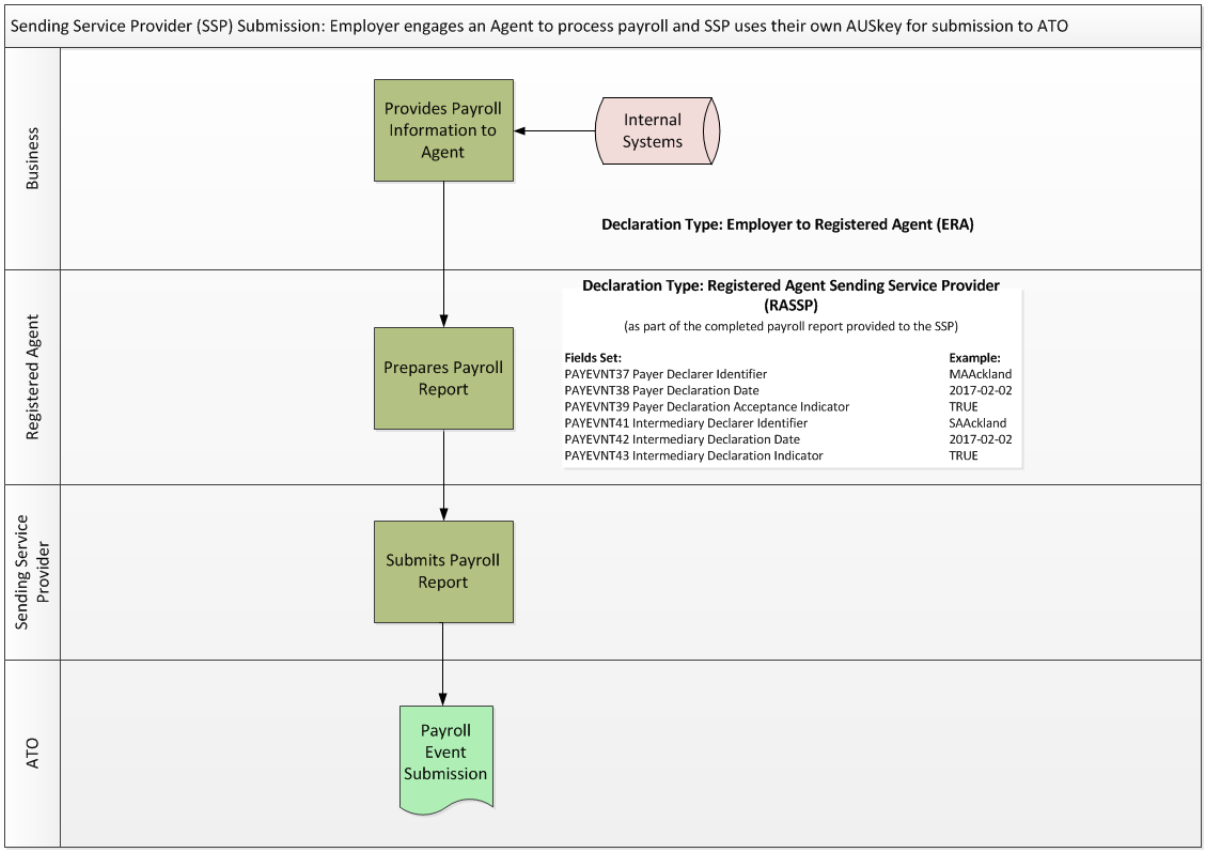
10. Employer self prepares and SSP uses their own AUSkey for submission to ATO

Where the payroll report is being prepared by the employer or an authorised employee for the purposes of its provision to a Sending Service Provider, a declaration should be made by the authorised employee after the payroll report has been created. The wording of the declaration should be in accordance with the requirements set out within the section *1.7 Declaration Types* above.



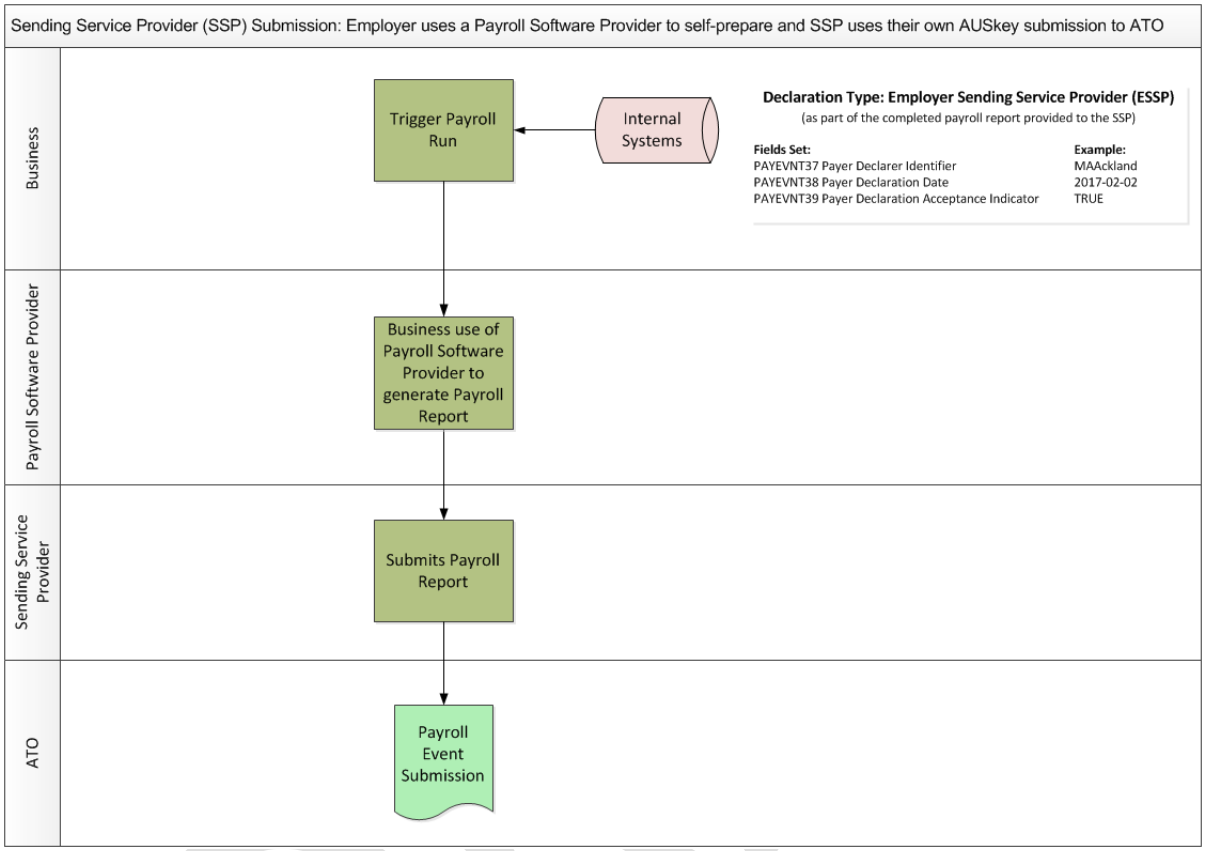
11. Employer engages a Registered Agent to process payroll and SSP uses their own auskey submission to ATO

Where the payroll report is created by a registered agent and then provided to a SSP for submission, a declaration should be made by the agent after the payroll report has been created. The wording of the declaration should be in accordance with the requirements set out within the section *1.7 Declaration Types* above.



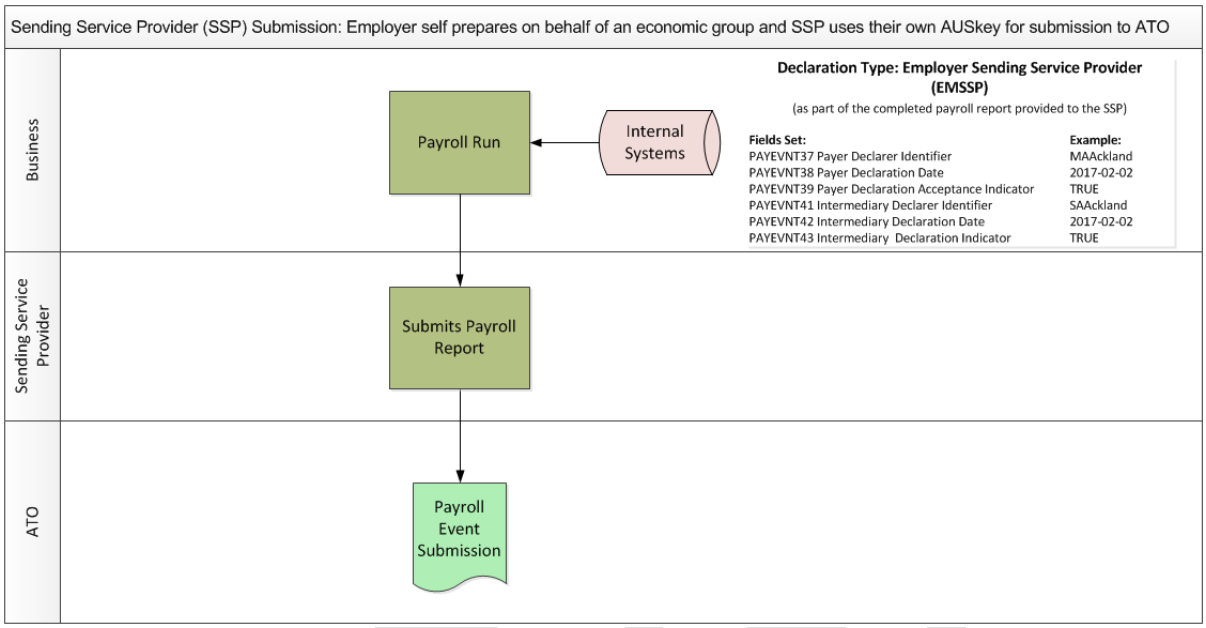
12. Employer uses Payroll Software Provider to self-prepare and Sending SSP uses their own AUSkey for submission to ATO

Where the payroll report is created by the employer or an authorised employee through the use of a Payroll Software Provider and then provided to a SSP for submission, a declaration should be made by the authorised employee after the payroll report has been created. The wording of the declaration should be in accordance with the requirements set out within the section *1.7 Declaration Types* above.



13a. Employer self prepares on behalf of an economic group and SSP uses their own AUSkey for submission to ATO

Where the payroll report is being prepared by the employer or an authorised employee on behalf of an economic group for the purposes of its provision to a Sending Service Provider, a declaration should be made by the authorised employee after the payroll report has been created. The wording of the declaration should be in accordance with the requirements set out within the section *1.7 Declaration Types* above.



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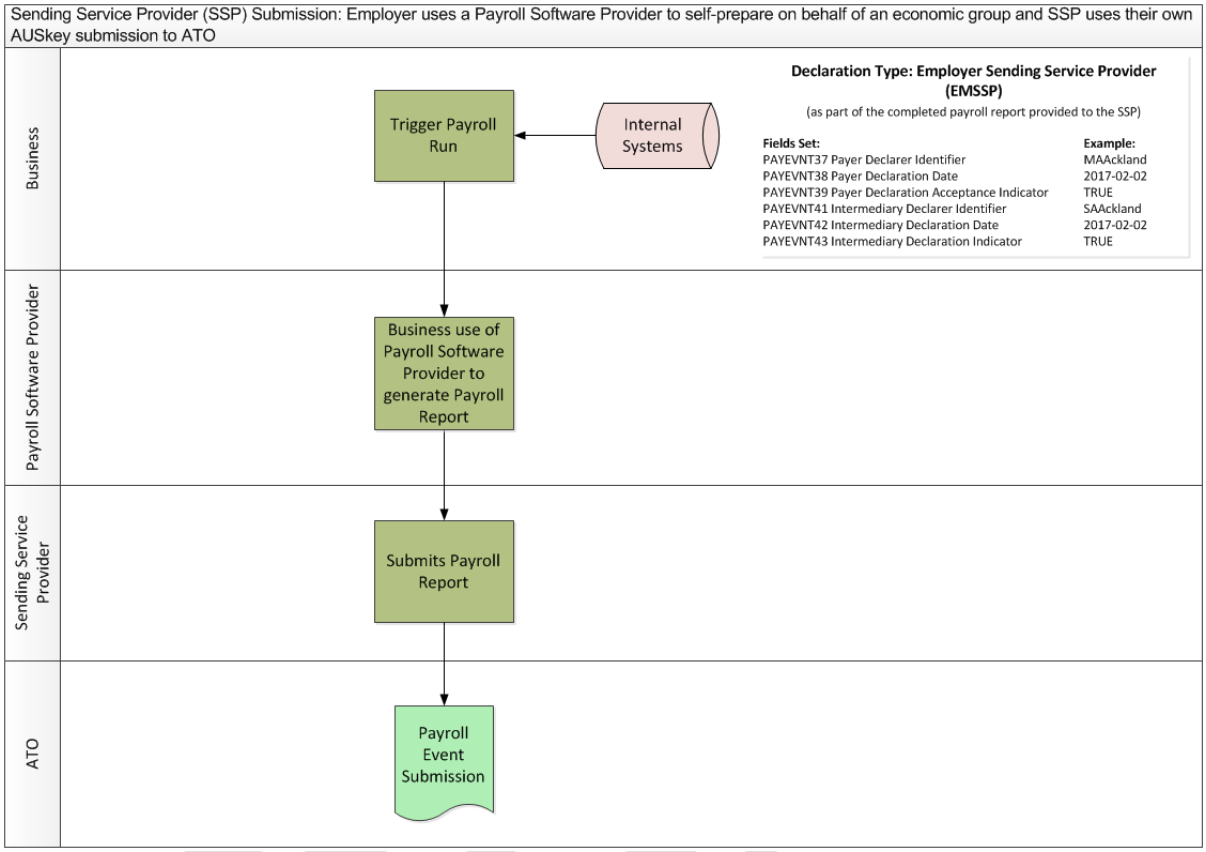
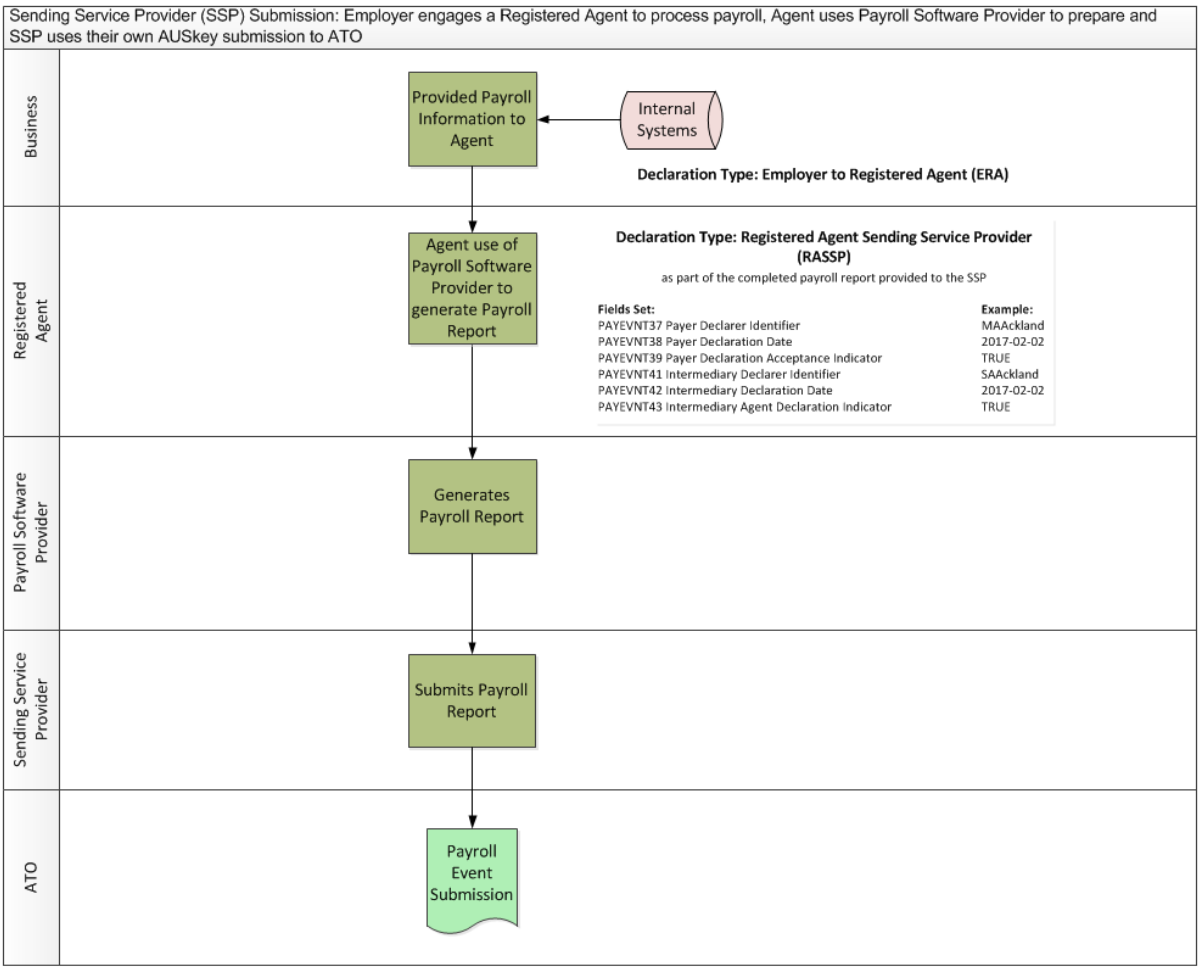
13b. Employer self prepares on behalf of an economic group using a Payroll Software Provider and SSP uses their own AUSkey for submission to ATO

Where the payroll report is created by the employer or an authorised employee on behalf of an economic group through the use of a Payroll Software Provider and then provided to a SSP for submission, a declaration should be made by the authorised employee after the payroll report has been created. The wording of the declaration should be in accordance with the requirements set out within the section *1.7 Declaration Types* above.



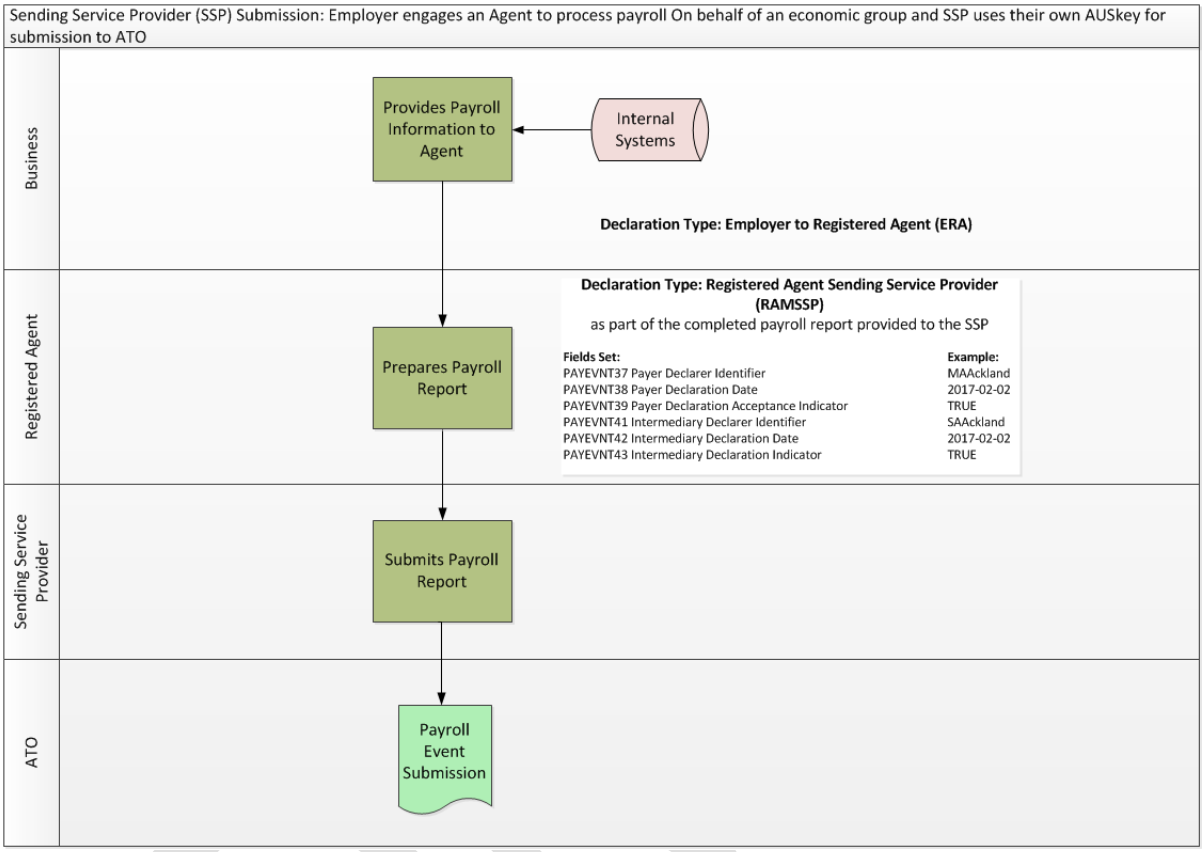
14. Employer engages a Registered Agent to process payroll, Registered Agent uses Payroll Software Provider to prepare and SSP uses their own AUSkey for submission to ATO

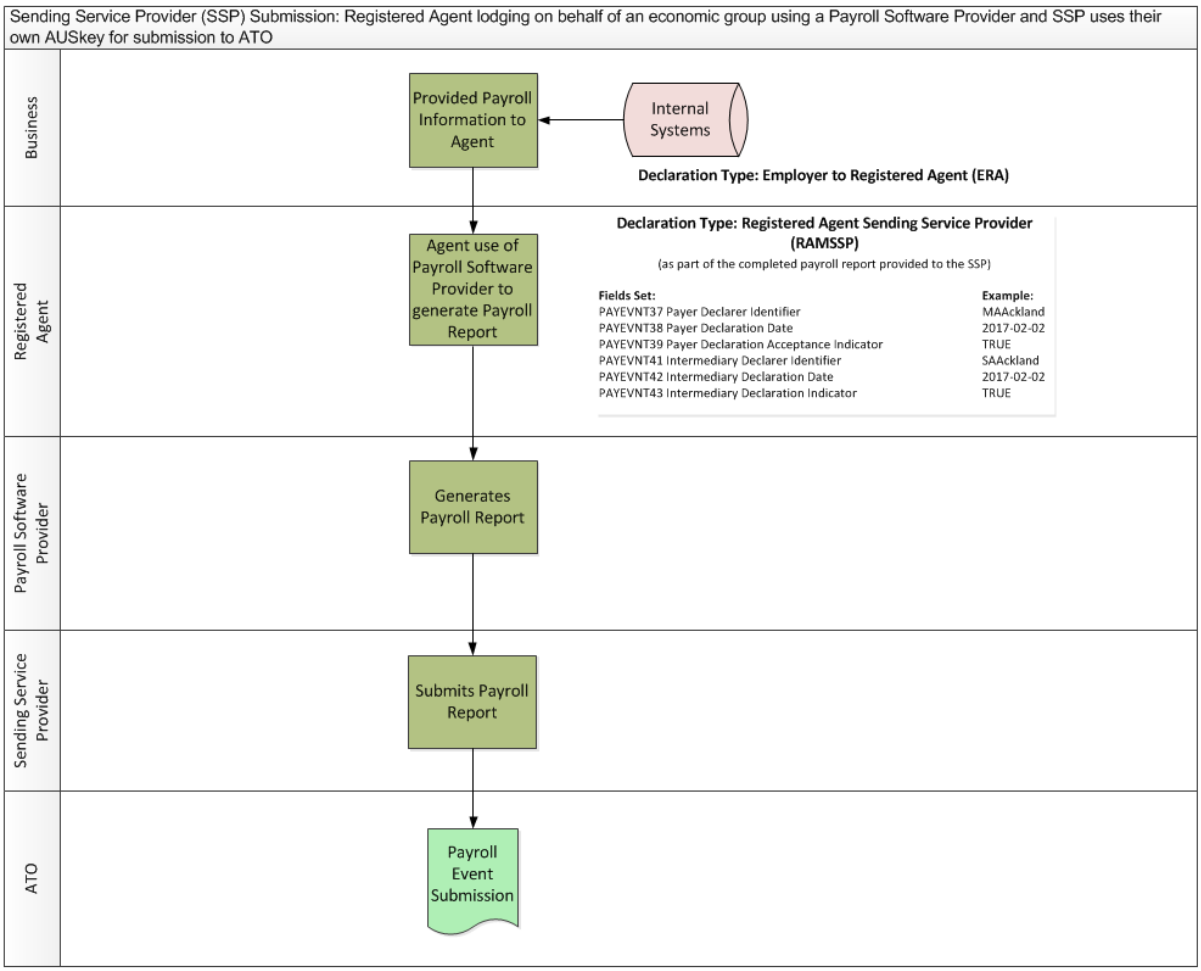
Where the payroll report is created by a Registered Agent through the use of a Payroll Software Provider and then provided to a SSP for submission, a declaration should be made by the agent after the payroll report has been created. The wording of the declaration should be in accordance with the requirements set out within the section *1.7 Declaration Types* above.



15a. Registered Agent lodging on behalf of an economic group and SSP uses their own AUSkey for submission to ATO

Where the payroll report is created by a registered agent on behalf of an economic group and then provided to a SSP for submission, a declaration should be made by the agent after the payroll report has been created. The wording of the declaration should be in accordance with the requirements set out within the section *1.7 Declaration Types* above.



15b. Registered Agent lodging on behalf of an economic group using a Payroll Software Provider and SSP uses their own AUSkey for submission to ATO

Where the payroll report is created by a Registered Agent on behalf of an economic group through the use of a Payroll Software Provider and then provided to a SSP for submission, a declaration should be made by the agent after the payroll report has been created. The wording of the declaration should be in accordance with the requirements set out within the section *1.7 Declaration Types* above.