




Common Reporting Standard – user guide for the Small Reporter Tool

Help to prepare a Common Reporting Standard (CRS) report using our Small Reporter Tool v1.2.

Last updated 22 April 2021

This guide provides information to help Australian Reporting Financial Institutions (RFIs) complete and lodge the Common Reporting Standard (CRS report) using our [Small Reporter Tool v2.0 \(XLSM, 5.71MB\)](#) .

About this guide



About this guide including who should use it, how to use it, setting up the spreadsheet and more.

Completing the spreadsheet



How to complete the spreadsheet.

Correcting reports



How to correct a report if there are errors in the data.

Unique identifiers



Types of unique identifiers used.

More information



Where to find more information on the Common Reporting Standard (CRS).

QC 55152

About this guide

About this guide including who should use it, how to use it, setting up the spreadsheet and more.

Last updated 9 December 2023

CRS reports must be lodged in XML format. This solution allows reporters, who meet the criteria below, to input information into an Excel spreadsheet which will then convert the data into an XML file.

Reports from Australian RFIs include data from January to December. They are due annually, by 31 July in the following year.


Who should use this guide

Australian CRS reporters with 50 or less individual and 50 or less organisation accounts or those who wish to provide a nil report.

At this stage the spreadsheet option is not available for MAC users. A communication will be issued if this changes.

Files containing more than 50 reportable individual and 50 reportable organisation accounts cannot be accepted.

How to use this guide

Read this guide in conjunction with the CRS User Guide Version 3.0 available on the [OECD website](#) . The tables below map the spreadsheet cell reference and name to the CRS Schema XML element and attribute names. To help you locate more detailed information on

each element, and its requirements, the relevant page number in the CRS user guide has also been provided.

Regular updates

Always refer to the online published version of the CRS and Small Reporter Tool user guide to ensure you have the most recent information.

Feedback

We welcome your feedback on the Small Reporter Tool and user guide. Provide your feedback and suggestions to CRS@ato.gov.au

Setting up the spreadsheet

Download the [spreadsheet \(XLSM, 4.7MB\)](#)  from our website.

Save the spreadsheet onto your computer. The spreadsheet is not compatible with MAC computers at this stage.

Fill in the spreadsheet ensuring all required information is included in the following tabs:

- report information
- individual accounts
- organisation accounts

Generate the report through the 'Generate report' tab. This creates an XML file.

Save the XML file to your computer.

Lodge the file online. See [How to lodge](#) below.

Note: this tool will generate the required wrapper header for lodgment online.

How to lodge

The CRS report can be lodged through:

- Online services for business

- [Online services for agents](#) 

File transfer

Your XML CRS file is lodged through the file transfer facility.

In Online services for business:

- select **Lodgments** from the top menu
- select **File transfer**
- select **lodge**

In Online services for agents:

- from the **Agent Homepage** select **Reports and forms**
- select **File Transfer**
- select **Lodge file**
- select **test** or **lodge** – files can be tested before lodgment so any errors can be corrected before submitting.

See also:

- The Help function in Online services for agents
- Online services for business

A validation report will then be produced informing whether the lodgment was successful or not.

If successful, an ATO reference number is provided. This confirms the report has been lodged with us. This does not confirm the overseas receiving jurisdiction has successfully processed the report. If another jurisdiction advises us of errors in the file, we may contact you.

Backup of data

It is the responsibility of the investment body to keep effective records as part of their tax reporting obligations. You should keep backups of data supplied to us so that data can be re-supplied if necessary.

Nil reports

There is no requirement for RFIs to lodge a nil CRS report. However, lodging a nil report will help us monitor CRS compliance and may reduce the need for queries.

To complete a nil report all of the mandatory elements in the Report information tab must be provided.

Nil reports

Cell ref	Cell name	Content (example only)
C2	Sending company Id number*	999999992
C5	Message type indicator*	CRS703 – No data to report
C6	Reporting period end date*	2017-12-31
C7	Unique message identifier*	User generated reference for your records e.g. xxxx01
C8	Message reference	Automatically generated
C24	Document type*	OECD1 – New Data
C25	Unique document identifier*	User generated reference for your records e.g. nilfri2
C26	Document reference	Automatically generated
C27	Corrected document reference identifier	BLANK

Individual and Organisation accounts tabs must be blank.

Completing the spreadsheet

How to complete the spreadsheet.

Last updated 22 April 2021

Do **NOT** copy and paste into the spreadsheet as this will corrupt the template.

Report information

Report information

Cell ref	Cell name	Schema XML element name	Schema XML attribute	CR us gu pa nu
C2	Sending company Id number	SendingCompanyIN	-	11
C3	Warning	Warning	-	11
C4	Contact	Contact	-	12
C5	Message type indicator	MessageTypeIndic	-	12
C6	Reporting period end date	ReportingPeriod	-	13
C7	Unique message identifier	MessageRefID	-	12

C8	Message reference	MessageRefID	-	12
C10	Name	Name	-	13
C11	Country of residence	ResCountryCode	-	19
C12	Tax identification number	IN	-	19
C13	Country of issue	IN	issued by	19
C14	Type	AddressType	-	17
C15	Country	CountryCode	-	16
C16	Country subentity	CountrySubentity	-	17
C17	Street	Street	-	17
C18	Building identifier	BuildingIdentifier	-	17
C19	Suite identifier	SuiteIdentifier	-	17
C20	Floor	FloorIdentifier	-	17

	identifier			
C21	Post office box	POB	-	17
C22	Post code	PostCode	-	17
C23	City	City	-	17
C24	Document type	DocTypeIndic	-	28
C25	Unique document identifier	DocRefID	-	28
C26	Document reference	DocRefID	-	28
C27	Corrected document reference identifier	CorrDocRefID	-	29

Individual accounts

A3:C3 Account details

Cell ref	Cell name	Schema XML element name	Schema XML attribute	CRS use guidance page number
A3	Account number	AccountNumber	-	21

B3	Account number type	AccountNumber	AcctNumberType	22
C3	Closed	AccountNumber	ClosedAccount	22

D3:K3 Name

Cell ref	Cell name	Schema XML element name	Schema XML attribute	C u g p n
D3	Name type	NamePerson_Type	xnlNameType	14
E3	Title	Title	-	15
F3	First name	FirstName	xnlNameType	15
G3	Middle name	MiddleName	xnlNameType	15
H3	Last name	LastName	xnlNameType	16
I3	Generation identifier	GenerationIdentifier	-	16
J3	Suffix	Suffix	-	16
K3	General suffix	GeneralSuffix	-	16

L3:N3 Account holder details

Cell ref	Cell name	Schema XML element name	Schema XML attribute	CRS user guide page numb
L3	Country of residence	ResCountryCode	-	14
M3	Tax identification number	TIN	-	14
N3	Country of issue	TIN	issuedBy	14

O3:Y3 Address

Cell ref	Cell name	Schema XML element name	CRS user guide page number	Notes
O3	Type	AddressType	17	-
P3	Country	CountryCode	16	-
Q3	Country subentity	CountrySubentity	17	State or territory e.g. NSW, QLD, ACT
R3	Street	Street	17	-

S3	Building identifier	BuildingIdentifier	17	-
T3	Suite identifier	SuiteIdentifier	17	-
U3	Floor identifier	FloorIdentifier	17	-
V3	District name	DistrictName	17	Not used for Australian addresses
W3	Post office box	POB	17	-
X3	Post code	PostCode	17	-
Y3	City	City	17	-

Z3 Birth details

Cell ref	Cell name	Schema XML element name	CRS user guide page number	Notes
Z3	Date	BirthDate	18	-

AA3:AJ3 Account details

Cell ref	Cell name	Schema XML element name	Schema XML attribute	CRS user guide page number
AA3	Account balance	AccountBalance	-	25

AB3	Currency	AccountBalance	currCode	25
AC2:AJ2	Payment details	-	-	-
AC3	Dividend	PaymentAmnt	-	26
AD3	Currency	PaymentAmnt	currCode	26
AE3	Interest	PaymentAmnt	-	26
AF3	Currency	PaymentAmnt	currCode	26
AG3	Gross proceeds	PaymentAmnt	-	26
AH3	Currency	PaymentAmnt	currCode	26
AI3	Other payment	PaymentAmnt	-	26
AJ3	Currency	PaymentAmnt	currCode	26

AK3:AN3 Report details

Cell ref	Cell name	Schema XML element name	CRS user guide page number	Notes
AK3	Document type	DocTypeIndic	28	Select the document type from the drop down list
AL3	Unique identifier	DocRefID	28	See Unique Identifier

				section below
AM3	Document reference	DocRefID	28	Automatic generated
AN3	Corrected document reference	CorrDocRefID	29	Only used when correcting or deleting a previously submitted report

Organisation accounts

A4:D4 Account

Cell ref	Cell name	Schema XML element name	Schema XML attribute	CRS user guide page number
A4	Account number	AccountNumber	-	21
B4	Account number type	AccountNumber	AcctNumberType	22
C4	Closed	AccountNumber	ClosedAccount	22
D4	Account holder type	AcctHolderType	-	23

E4:T4 Organisation details E4:F4 Name

Cell ref	Cell name	Schema XML	Schema XML attribute	CRS user guide
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		element name		page number
E4	Name type	Name	nameType	20
F4	Name	Name	-	20

E4:T4 Organisation details G4:I4 Account holder details

Cell ref	Cell name	Schema XML element name	Schema XML attribute	CRS user guide page numb
G4	Country of residence	ResCountryCode	-	19
H4	Identification number	IN	-	19
I4	Country of issue	IN	issuedBy	19

E4:T4 Organisation details J4:T4 Address type

Cell ref	Cell name	Schema XML element name	CRS user guide page number	Notes
J4	Type	AdressType	17	-
K4	Country	CountryCode	18	-

L4	Country subentity	CountrySubentity	17	State or territory e.g. NSW, QLD, ACT
M4	Street	Street	17	-
N4	Building identifier	BuildingIdentifier	17	-
O4	Suite identifier	SuiteIdentifier	17	-
P4	Floor identifier	FloorIdentifier	17	-
Q4	District name	DistrictName	17	Not used for Australian addresses
R4	Post office box	POB	17	-
S4	Post code	PostCode	17	-
T4	City	City	17	-

Controlling person U4:AB4 Name

Cell ref	Cell name	Schema XML element name	Schema XML attribute	
U4	Name type	NamePerson_Type	NameType	
V4	Title	Title		

W4	First name	FirstName	xnINameType	
X4	Middle name	MiddleName	xnINameType	
Y4	Last name	LastName	xnINameType	
Z4	Generation identifier	GenerationIdentifier	-	
AA4	Suffix	Suffix	-	
AB4	General suffix	GeneralSuffix	-	

Controlling person AC4:AF4 Controlling person details

Cell ref	Cell name	Schema XML element name	Schema XML attribute	CRS user guide page number
AC4	Type	CtrlgPersonType	-	24
AD4	Country of residence	ResCountryCode	-	14
AE4	Tax identification number	TIN	-	14
AF4	Country of issue	TIN	issuedBy	14

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Controlling person AG4:AQ4 Address

Cell ref	Cell name	Schema XML element name	CRS user guide page number	Notes
AG4	Type	AddressType	17	-
AH4	Country	CountryCode	16	-
AI4	Country subentity	CountrySubentity	17	State or territory e.g. NSW QLD, ACT
AJ4	Street	Street	17	-
AK4	Building identifier	BuildingIdentifier	17	-
AL4	Suite identifier	SuiteIdentifier	17	-
AM4	Floor identifier	FloorIdentifier	17	-
AN4	District name	DistrictName	17	Not used for Australian addresses
AO4	Post office box	POB	17	-
AP4	Post code	PostCode	17	-

AQ4	City	City	17	-
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Controlling person AR4 Birth details

Cell ref	Cell name	Schema XML element name	CRS user guide page number	Notes
AR4	Date	BirthDate	18	-

Controlling person AS4:AT4 Account details

Cell ref	Cell name	Schema XML element name	Schema XML attribute	CRS user guide page number
AS4	Account balance	AccountBalance	-	25
AT4	Currency	AccountBalance	currCode	25

Controlling person AU4:BB4 Payment details

Cell ref	Cell name	Schema XML element name	Schema XML attribute	CRS user guide page number
AU4	Dividend	PaymentAmnt	-	26
AV4	Currency	PaymentAmnt	currCode	26
AW4	Interest	PaymentAmnt	-	26

AX4	Currency	PaymentAmnt	currCode	26
AY4	Gross proceeds	PaymentAmnt	-	26
AZ4	Currency	PaymentAmnt	currCode	26
BA4	Other payment	PaymentAmnt	-	26
BB4	Currency	PaymentAmnt	currCode	26

Controlling person BC4:BF4 Report details

Cell ref	Cell name	Schema XML element name	CRS user guide page number	Notes
BC4	Document type	DocTypeIndic	28	-
BD4	Unique document identifier	DocRefID	28	See Unique Identifier section below
BE4	Document reference	DocRefID	28	Automatically generated
BF4	Corrected document reference	CorrDocRefID	29	Only used when correcting or deleting a previously submitted report

Correcting reports

How to correct a report if there are errors in the data.

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If errors in the data are identified after the initial report has been lodged, a correction report must be submitted.

The file must contain only new data (OECD1) or corrected or deleted data (OECD2/OECD3). You cannot mix new and corrected or deleted data within the same file. The Reporting Financial Institution and Account Report details are the only correctable elements in the schema. You must provide a new unique message identifier and unique document identifier in the Report information tab. Some of the mandatory elements in the Report information tab must be changed so they are different to the original report.

How to correct Reporting Financial Institution details

To correct the Reporting Financial Institution details in the Report information tab, update the following cells.

Updating Reporting Financial Institution details

Cell ref	Cell name	Content (example only)
C5	Message type indicator*	CRS702
C7	Unique message identifier*	Must be different to original identifier provided
C24	Document type*	OECD2

C25	Unique document identifier*	Must be different to original identifier provided
C27	Corrected document reference identifier	Must match the document reference (C26) provided in the original report

How to correct Account Reports

To correct or delete Account Reports in the Individual accounts or Organisation accounts tab, update the following cells.

Updating Account Reports

Report tab	Cell ref	Cell name	Content (example only)
Report information	C5	Message type indicator*	CRS702
Report information	C7	Unique message identifier*	Must be different to original identifier provided
Report information	C24	Document type*	OECD0
Report information	C25	Unique document identifier*	Must be same as original identifier provided
Individual accounts	AK	Document type*	OECD2 or OECD3
Individual accounts	AL	Unique identifier*	Must be different to original identifier provided
Individual accounts	AN	Corrected document reference	Must match the document reference (AM)

			provided in the original report
Organisation accounts	BC	Document type*	OECD2 or OECD3
Organisation accounts	BD	Unique identifier*	Must be different to original identifier provided
Organisation accounts	BF	Corrected document reference	Must match the document reference (BE) provided in the original report

How to correct Reporting Financial Institution and Account Report details

To correct the Reporting Financial Institution details in Report information tab **and** correct or delete Account Reports in the Individual accounts or Organisation accounts tab, update the following cells.

Updating Reporting Financial Institution and Account Report details

Report tab	Cell ref	Cell name	Content (example only)
Report information	C5	Message type indicator*	CRS702
Report information	C7	Unique message identifier*	Must be different to original identifier provided
Report information	C24	Document type*	OECD2

Report information	C25	Unique document identifier*	Must be different to original identifier provided
Report information	C27	Corrected document reference identifier	This must match the Document reference (C26) provided in the original report
Individual accounts	AK	Document type*	OECD2 or OECD3
Individual accounts	AL	Unique identifier*	Must be different to original identifier provided
Individual accounts	AN	Corrected document reference	This must match the Document reference (AM) provided in the original report
Organisation accounts	BC	Document type*	OECD2 or OECD3
Organisation accounts	BD	Unique identifier*	Must be different to original identifier provided
Organisation accounts	BF	Corrected document reference	This must match the Document reference (BE) provided in the original

Next steps:

- Unique identifiers
- More information

Unique identifiers

Types of unique identifiers used.

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There are two types of unique identifiers used to ensure corrections or amendments can be aligned to the correct report and account information.

- Unique message identifier (MessageRefId) – identifies the specific report and appears once (C7) in the Report information tab.
- Document reference (DocRefId) – identifies the specific data element within the report and appears in the
 - Report information (C26)
 - Individual accounts in column AM for each account reported
 - Organisation accounts in column BE for each account reported.

These elements must be unique across all time and space, meaning it can only **ever** be used once.

In all CRS files the Unique message identifier and Document reference elements must be in the following format:

- AUReportingYearAUSendingCompanyINUniqueReference for example
 - AU2017AU12345679121RBF123

This format has been built into the spreadsheet.

The **Unique message identifier** is automatically populated based on the following:

- AU – the reporter's Country of residence
- C6 – the reporting year reported in the Reporting period end date
- AU – the reporter's country of lodgment
- C2 – Sending company Id number

- C7 – Unique message identifier/

The **Document reference** is automatically populated based on the following:

- AU – the reporter's Country of residence
- C6 – the year reported in the Reporting period end date
- AU – the reporter's country of lodgment
- C2– Sending company Id number
- Unique document identifiers
 - Report information C25
 - Individual accounts AL3 – AL52
 - Organisation accounts BD4 – BD53/

The **Unique message identifier** and **Document reference** will not automatically populate if the **Sending company Id number** is invalid. If this occurs you need to correct the ABN, TFN or GIIN in the Sending company Id (C2).


QC 55152

More information

Where to find more information on the Common Reporting Standard (CRS).

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For more information on the CRS visit:

- [OECD – Common Reporting Standard \(CRS\)](#) 
- Common Reporting Standard for the automatic exchange of financial account information
- Email us at CRS@ato.gov.au

Version control

Version number	Date
1.0	10/04/2018
1.1	09/10/2018
1.2	14/08/2019
2.0	4/01/2021

Acronyms

Term/Acronym	Definition
CRS	Common Reporting Standard
XML	eXtensible Markup Language
RFI	Reporting Financial Institutions

QC 55152

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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