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File transfer

File transfer allows businesses and tax professionals to lodge electronic files securely through ATO online services.

Last updated 2 June 2022

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About file transfer

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With file transfer you can:

- lodge a [range of reports](#) quickly and securely at a time that suits you through [Online services for business](#)  and Online services for agents
- send multiple files at once or make uploading a file faster by [compressing your files](#)
- test your files for errors before lodging
- [access files](#) we sent you.

Before using file transfer:

- to lodge or test a file, you must generate one in a [supported format](#) from your providers' business management software
- you need a permission set in Access Manager for the file or report you wish to send to us

- contact your Access Manager, access administrator or principal authority to check your [permissions](#) if you cannot access file transfer.

How to use file transfer

Navigate to file transfer using:

- Online services for business by selecting **Lodgments** and then **File transfer**
- Online services for agents by selecting **Reports and forms** and then **File transfer**

Follow these steps for a list of the reports you can lodge:

1. Select **What files can I lodge here** in the dropdown menu on the right.
2. Select **Lodge** on the right-hand side of the banner to navigate to the **Lodge file** screen.
3. Here you can choose to [lodge or test your file](#).
4. All fields marked with an asterisk are mandatory.
5. Select **Lodge the file**.
6. Select **Attach file** and your browser will open a window to select a file.
7. When the checkbox is checked, a notification will be sent when a [validation report](#) is ready. Uncheck if necessary.
8. Enter an email address. You can prefill with your current preference or update it.
9. Select **Submit**.

After you submit your file:

- a receipt will be confirmed and the file will be validated for errors
- once the file has been validated (if you chose this option), you'll be [notified by email](#)
- select the drop-down arrow against the file to view the [validation report](#) and click on the hyperlink to see if your file has been

- successfully tested or lodged
- completed with [warnings](#)
- rejected with [errors](#).

You can also check the status of your transfer by opening **File transfer** and locating the report.

For free email updates to our online services, [subscribe](#). For help and support for our online services, [contact us](#).

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Supported files

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Work out what statement and reports you can lodge, file formats you can use and what to do if you are a digital service provider (DSP).



Statements and reports you can lodge

You can test and lodge the following statements using file transfer:

- *Annual investment income report (AIIR)*
- *Business transactions through payment systems (BTTPS) report*
- *Common Reporting Standard (CRS) report*
- *Community housing provider (CHP) annual report*
- *Compassionate release of super notification*
- *Compassionate release of super notification for COVID-19*
- *Country-by-country (CBC) report*
- *Employee share scheme (ESS) annual report*
- *Foreign Account Tax Compliance Act (FATCA) report*
- *Local file and master file XML schema (LCMSF)*
- *Payment summary annual report (PSAR, also known as EMPDUPE)*
- *Payment variation advice (PVA) statement*
- *Private health insurance report (PHIR)*
- *Quarterly tax file number (QTFN) and Australian business number (ABN) report*
- *Real property transfers report (RPTR)*
- *Re-contribution of COVID-19 early release super amounts*
- *Remittance advice and recovery notice (RARN)*
- *Superannuation member contributions statement (MCS)*
- *Tax file number (TFN) declaration*
- *Taxable payments annual report (TPAR)*
- *Transfer balance account report (TBAR)*
- *Transfer of shares and units market participant (TSUMP) report*
- *Transfer of shares and units listed entity (TSULE) report*

File format

To lodge a statement or report electronically, you need to create a file from your software in a format and version supported by our systems.




Most business managed software can produce files in the required format. The [ATO product register](#)  provides a randomised list of commercially available software products, which have met the [DSP Operational Framework](#)  security requirements.

All products in the register are authorised to use ATO digital wholesale services and send data directly to the ATO or via a Sending Service Provider. For help generating the file from your software, contact your DSP.

You can't lodge scanned images or forms, screen prints, spreadsheets or word processing files (for example, .pdf, .doc, .xls, .jpg, .tif) through file transfer.

When you submit your file to us, it will be validated to ensure that it complies with the electronic reporting specifications. This is sometimes referred to as 'flat file' or 'fixed record length' format. Files in XBRL file format will be validated to ensure they comply with the Message Implementation Guide.

Software specifications for statements or reports



Statement or report	Specification your software must comply with
<i>Annual investment income report</i>	Versions 10.0.2,11.0.1, 12.0.0,13.0.0, 13.0.1 and 13.0.2
<i>Business transactions through payment systems report</i>	Version 1.0.1, 1.0.2 and 1.0.3 Version 1.0 (XML)
<i>Common reporting standard report</i>	Version 1.0 (XML)
<i>Community housing provider (CHP) annual report</i>	Blank report template (XLSX, 30KB)  Example completed report (XLSX, 31KB)  Example ready to lodge (XLSX, 11KB) 

<i>Country-by-country report</i>	Version 1.0.1(XML)
<i>Employee share scheme report</i>	Version 3.0.0, 3.0.1 and 3.1.1
<i>Foreign Account Tax Compliance Act report</i>	Version 2.0
<i>Payment summary annual report (also known as EMPDUPE)</i>	Versions 12.0.0, 12.0.1, 13.0.0, 13.0.1, 13.0.2
<i>Payment variation advice (PVA) statement</i>	Version 3.2.2, 3.2.3 and 3.2.4
<i>Private health insurance report</i>	Version 3.0.0, 3.0.1 and 3.0.2
<i>Quarterly TFN and ABN report</i>	Version 6.2.0 and 6.2.1
<i>Real property transfer report</i>	Version 1.0.2, 1.0.3 and 1.0.4 Version 2.1 (XML)
<i>Re-contribution of COVID-19 early release super amounts</i>	Version 1.0.1
<i>Superannuation member contributions statement</i>	Versions 10.1.1 and 10.1.2
<i>Transfer balance account report</i>	Versions 1.0.2, 1.0.3, 1.1.3 and 1.1.4
<i>Taxable payments annual report</i>	Versions 1.0.0, 1.0.1, 1.0.2 (Version 2.0.0 and 2.0.1 accepted for 2018 and future years) and 3.0.0
<i>Transfer of shares and units - listed entities report</i>	Version, 1.0.2, 2.0.0 and 2.1.0
<i>Transfer of shares and units - market participant</i>	Version 1.1.0, 1.2.0 and 1.2.1

<i>report</i>	Version 2.0, 2.1 (XML) and 2.1.1
<i>TFN declarations</i>	Versions 2.2, 2.3.1, 3.0.0, 4.0.0, 4.0.1 and 4.0.2

Test facility for software developers

If you're a DSP, use our file transfer test facility to validate and test files:

- [register for and access the test facility](#) 
- [use the electronic reporting specifications to develop software](#) 

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Access and permissions


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Work out what you can do with your permission type and how to submit files on behalf of others.

Permissions for administrators and principal authorities

Administrators (principal authorities or authorisation administrators) can:

- access all file transfer functions by default
- manage access and permissions for the online functions for your staff. Staff must be registered as an authorised user.

Manage your business authorisations in the [Relationship Authorisation Manager](#) .

Permissions for authorised users

If you're an authorised user in Relationship Authorisation Manager (RAM) with full access, you have access to all file transfer functions by

default.

If you're an authorised user or **Basic myGovID user** with custom access, your administrator will need to grant you the appropriate file transfer functions permissions in **Access Manager**. Basic users have access restrictions.

If you're unsure of your permissions, ask your system administrator. You can also check which reports you can lodge, in:

- Online services for business – select **Lodgments** then **File transfer**
- Online services for agents – select **Reports and forms** then **File transfer**
- select the link **What reports can I lodge here?**

Access Manager permissions and file transfer functions

Permission	File transfer function
View	Able to download files that we send
Prepare	Able to test a file and download the validation report
Lodge	Able to lodge a file containing original or amended data and download the validation report Able to download response files for the files lodged (e.g. corrected TFN or ABN (or both) return file)
Revise	Na

Submitting files on behalf of others

You can submit files on behalf of others, including lodging pay as you go (PAYG) payment summary annual reports.

Payroll service providers, registered tax agents and third parties can perform certain payroll functions on behalf of one or more employers.

When lodging PAYG withholding annual reports electronically, a payroll service provider is the supplier who lodges the annual report on behalf of employers. They use their own online security credential when lodging.

You need to log in to Access Manager to manage your access and permissions for Online services for business and Online services for agents. The **business appointments** function allows you to appoint a business and assign permissions.

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Compressing your files

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We recommend you compress ('zip') your files before sending them to us. Compression makes uploading faster, especially for large files, and allows you to send multiple files as a single compressed file.

How to compress files

You need to compress your files to a .zip file format.

Operating systems generally include file compression tools. For example, in Windows 7 and later, you would:

- select your file or files in **File Explorer**
- right click and select **Send to** then **Compressed (zipped) folder**.

You can use third-party compression tools, such as WinZip and 7-Zip.

Note: The current version of TrueZip is not supported. An error message 'Compression method 9 not supported' will display.

You can only compress a file or multiple files together. Don't include any folders in the compressed file and don't include compressed files within a compressed file.

Reducing upload times

The time to upload your file depends on the size of the file and your connection speed.

Most lodgments are less than 1MB and should take less than 2 minutes to upload on a broadband connection. Large files can take significantly longer.

Compressing your files can reduce the file size up to 10 times, greatly reducing the upload time. For example, a 100MB file may take up to 30 minutes to upload, even on a very fast connection. The same file may compress to just 10MB and send in less than 5 minutes.

Large files

You can use file transfer to test or lodge the full set of data you're required to report. You don't need to split the file.

We strongly recommend that you compress your file to reduce the upload time.

You don't need to stay connected to our online services during validation.

Limitations on file compression sizes

Standard compression (Deflate) uses a 32-bit algorithm. This algorithm is mainly used by older versions of third-party file compression tools and the File Explorer in Windows XP.

The maximum file size is approximately 4GB. Note that Windows XP has a known issue where a zip file can become unreadable and corrupted if the file to be compressed is larger than 2GB. We recommend the latest versions of third-party compression tools such as WinZip or 7-Zip for files greater than 2GB.

Deflate64 compression uses a 64-bit algorithm. This algorithm is supported in the latest versions of third-party tools as well as Windows Vista, Windows Server 2008, Windows 7 and Windows 8. The maximum file size will easily accommodate any lodgment to us.

You cannot unzip files created from a file larger than 2GB using Windows 7 64-bit (right click and select **Send to** then **Compressed (zipped) folder**).

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Testing and lodging files

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We recommend you test your files before lodging to identify errors and reduce the need for amendments. You can then upload your file again to lodge it. Test files can be tested once in a 24-hour period. Retesting a file multiple times will produce a duplicate file error message.

How to test and lodge files

To test and lodge files in:

- Online services for business, select **File transfer** then **Lodge**
- Online services for agents, select **Reports and forms** then **File transfer** and **Lodge**.

This will display the **Lodge** file screen, which gives you the option to test or lodge your file:

- **Test** – the file is sent to us, validated and checked for errors, but not lodged
- **Lodge** – the file is sent to us, validated and lodged if there are no errors detected.

After you submit the file, the **File status – in progress** screen displays while the file is being validated. It will not be lodged if errors are detected.

When validation is complete, we notify you by email (if you chose this option).

To view the validation report in:

- Online services for business – select **File status**. Locate the report then click the link to download the validation report
- Online services for agents – select **Reports and Forms** then **File Transfer**. You can access the validation report by selecting the dropdown arrow on the **File transfer** screen beside the file submitted.

If there are errors, you need to deal with them before re-submitting the file.

You can see the list of files you've previously tested or lodged in:

- Online services for business and select **File transfer**
- Online services for agents and select **Reports and forms** then **File transfer**.

When submitting a file, you don't need to include any other documents with it.

You can test or lodge files at any time, 24 hours a day, 7 days a week (unless our systems are unavailable because of **system issues** or **maintenance**).

Validation report

When validation is complete you can download the validation report.

To access the validation report in:

- Online services for business, select **File transfer** and click the link to download the validation report
- Online services for agents, select **Reports and forms** then **File transfer** and select the dropdown arrow beside the file submitted.

Information on the screen can be filtered by:

- date range
- file type (select option)
- file name
- supplier ABN
- status (select option)
- ATO reference.

The validation report is only accessible to the entity that submitted the file online.

There are 4 types of reports:

- **Successful report** – successfully tested or lodged.

- **Successful with warnings report** – successfully submitted (either lodge or test) but containing some fields that may be incorrect. If the file has been lodged, review the warnings and, if necessary, amend records that need to be updated. Then re-lodge only the amended records in a new file.
- **Failed file format report** – file has been rejected because it has errors with the file format.
- **Failed file content report** – file has been rejected because it has errors in the file content.

If there are [warnings or errors](#), you need to deal with them and re-submit the file.

The validation report contains a summary and the details of errors or warnings. It has further information to help you identify, review and correct the record, including the record number, the fields containing errors or warnings and what is currently recorded in those fields.

Time required to validate files

Most files will be validated in a matter of minutes. The length of time depends on the:

- number of records
- number of errors
- overall complexity of the specification
- validation rules for the lodged file.

You don't need to stay connected to our online services during validation. You can log in again later and select **File transfer** then **File status** when using Online services for business, or **Reports and forms** then **File transfer** when using Online services for agents to either:

- check if validation is still in progress
- download the completed report.

You can also choose to be notified by email when the validation report is available.

Many factors influence validation performance on the day. The table below shows indicative timings for validation of large files from when

the upload is complete until the validation report and file status is available.

Note: Compressing your files reduces upload times but does not affect validation times because validation occurs on the uncompressed file.

Uncompressed file size and validation time

Uncompressed file size	Estimated validation time
1GB	45 minutes to 1 hour
2GB	1.5 hours to 2 hours
3GB	2.5 hours to 3 hours
5GB	3.5 hours to 4 hours
8GB	5.5 hours to 7 hours

Meaning of Supplier ABN

The 'Supplier ABN' on the validation report and displayed against the file status is the Australian business number (ABN) of the data supplier. For most lodgments this is the same as the entity that submitted the file for testing or lodgment. For suppliers that don't have an ABN, a withholding payer number (WPN) will display.

In some situations, intermediaries (for example, BAS agents or payroll providers) may lodge files where the Supplier ABN is that of their client rather than the intermediary.

Dealing with warnings and errors

If the validation report for your file has warnings or errors, you need to deal with them before re-submitting:

- [Validation warnings](#)
- [Errors](#)

- [Re-submitting files](#)

Validation warnings

If the file validation process results in warnings only (no errors), the file has been successfully submitted (either lodge or test) but it contained fields that may be incorrect.

If the file has been lodged, review the warnings to check that the information reported is correct. If any fields are incorrect, you need to:

- amend the incorrect records
- follow your software instructions for creating an amendment file (Type of Report 'A')
- re-lodge **only** the amended records in a new file.

It's important that you don't re-lodge the entire file. This may result in a duplicate lodgment.

Not all warnings need to be corrected. Some may be valid and require no action.

Errors

If you receive an error on the page or within a validation report, you need to correct it and re-submit the file.

Below are suggested fixes for common errors.

Common error messages

Error message	Cause	Possible fix
<p>File status – Failed</p> <p>The file failed to load. Select Lodge file to try again.</p>	<p>You may be trying to upload a file that:</p> <ul style="list-style-type: none"> • Is being blocked by your security software, or • The compressed 	<ul style="list-style-type: none"> • Check your security software is not preventing the file from uploading. • Locate the original file and compress it using an ATO supported compression tool, such as WinZip or 7-Zip.

	<p>file is not supported by the ATO.</p>	<p><i>The current version of TrueZip is not supported. An error message 'Compression method 9 not supported' will display.</i></p> <p>If this issue still occurs, contact us.</p>
<p>The file contains non-ASCII characters. To lodge a file electronically you must first create a file that is generated from your software in a format and version supported by our systems. Scanned images or forms, screen prints, spreadsheets and word processing files (e.g. .pdf, .doc, .xls, .jpg, .tiff) cannot be lodged via the file transfer function on our online services.</p>	<p>You may be trying to upload a file that is not in the correct format.</p> <p>This error is commonly caused when:</p> <ul style="list-style-type: none"> • the original text file has been opened in an Excel format and saved as text (tab delimited) (.txt) • the original file has been opened in Word and saved as a .doc file • a carriage return or line feed characters exist • extra spaces are detected in the file. 	<p>All files must be saved as a plain text file (e.g. .txt).</p>
<p>The compressed file is corrupted and cannot be processed. Please try again.</p>	<p>You have compressed a corrupted file or the file has been corrupted during the compression process.</p>	<ul style="list-style-type: none"> • Uncompress the file, save as a plain text file (e.g. .txt) and submit the uncompressed file.

		<ul style="list-style-type: none"> • Submit the original file.
The file cannot be processed, a virus has been detected.	The file contains a virus.	Use a virus protection product to remove the virus.
The file supplied is empty – it contains zero bytes.	The file contains no data. This may be caused by an issue when the file has been saved.	<ul style="list-style-type: none"> • Locate the original file (this will be 4KB or greater) and submit it. Ensure that the file was created through correct use of the software. • If you continue to have issues with your software, contact your DSP.
Please contact your Principal Authority or Authorisation Administrator. This type of file is not able to be sent by all authorised users.	<p>Certain file types require the Administrator to give permission to an Authorised user with custom or basic access to allow them to view, prepare or lodge a file.</p> <p>User permissions are set by the Principal Authority or Authorisation Administrator through Access Manager. Permissions are set according to the file type.</p>	Contact your Principal Authority or Authorisation Administrator to determine if you have been given the correct permission for the type of file.

<p>The file is an invalid format. To lodge a file electronically you must first create a file that is generated from your software in a format and version supported by our systems. Scanned images or forms, screen prints, spreadsheets and word processing files (e.g. .pdf, .doc, .xls, .jpg, .tiff) cannot be lodged via the file transfer function on our online services.</p>	<p>File is not in a text format.</p>	<ul style="list-style-type: none"> • Locate the original file created by the software product and upload the file. If you are unable to locate it or do not have it, contact your DSP. • If the file requires reformatting, contact your DSP.
<p>The file cannot be processed as it contains a compressed file within a compressed file.</p>	<p>We cannot find the file when more than one level of compression exists.</p>	<p>Uncompress the file and then upload the compressed file.</p>
<p>The compressed file contains no files. Please try again.</p>	<p>No file exists to upload.</p>	<ul style="list-style-type: none"> • Locate the original file created by the software product and submit the file. If you are unable to locate it or do not have it, contact your DSP. • If the file requires reformatting, contact your DSP.

<p>The field must not contain blanks or non-numeric characters.</p>	<p>Common issues include:</p> <ul style="list-style-type: none">• the file contains a space, symbol or alpha in a field that does not allow such characters• the field is a numeric field only, and should contain either a value or zeroes; it cannot be blank• the user may have opened the file in a Windows product (e.g. Notepad or Word) where an additional space may have been inserted; this may have an effect of pushing all the fields along, resulting in a blank in a numeric field• users attempting to upload a file that is not in the correct format (e.g. cannot be a .doc, .jpg etc). File must be saved as a plain text file (i.e. .txt)	<p>–</p>
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	<ul style="list-style-type: none"> the original text file has been opened in an Excel format and saved as text (tab delimited) the file contains a carriage return (¶) or line feed (§) character. 	
The field must be entered but you did not report anything in this field.	This field requires a value, it cannot be blank.	Enter a valid value.
The field must not commence with a space.	<p>A field contains a space at the beginning.</p> <p>Fields are usually left justified and must start with a valid character.</p>	<ul style="list-style-type: none"> Remove the space and retest the file. If you require assistance, contact your DSP.
The name field must not contain 2 or more spaces between names.	The name field has more than one space between the names.	Insert one given name per field, or only allow one space between names.

Re-submitting files

If you originally sent multiple files as a single compressed file and you receive an error, you don't need to re-send all the files, only the file that has the error.

You should not re-send files that have successfully lodged or successfully lodged with warnings. If you want to change the data reported in a file that was successfully lodged or successfully lodged with warnings/possible errors, you need to lodge an amendment.

Files that are duplicates will be identified and rejected during the validation process. The duplicate file will not be processed.

Email notification

When you lodge or test a file you can choose to receive an email notification when the validation report is available.

In Online services for business:

- Select **File transfer** then **Lodge**.
- Check the box to receive the email notification and enter an email address.
- Test or lodge your file.

In Online services for agents:

- Select **Reports and forms**, then **File transfer**.
- Select **Lodge**.
- Select the checkbox **Send a notification when validation report is ready** and enter an address.
- Test or lodge your file.

You can opt out of this service at any time. If you are using Online services for business, deselect the check box the next time you test or lodge a file.

If you are using Online services for agents, select or deselect the checkbox **Send a notification when validation report is ready**.

Choosing an email address

The notification email address is recorded for your organisation rather than for a specific user within the organisation. Only one email address can be stored.

If multiple people in your organisation will use file transfer, it may be best to use a group email address that all users can access.

Alternatively, the notification email address can be updated each time a file is submitted for testing or lodgment:

- If someone in your organisation has previously opted to receive notifications, the email address they entered will be shown.

- If the email address is changed, the new address will be used for all notifications, including for any file validations in progress (which may have been requested by other users in your organisation) and files that we subsequently send through file transfer.
- If you use your personal email address, any reports sent by us through file transfer will go to your personal email address, not the organisation's address.
- Notifications can be sent only by email. SMS notification is not available at this time.

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Accessing files sent by ATO

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Download files we send you promptly as they will be archived periodically. Your organisation may be required to act on the data within a specific time.

Why we send you files

We may send investment bodies, super funds or first home saver account providers the following files through the file transfer function:

- corrected TFN or ABN return file (or both) in response to a *Quarterly TFN/ABN report* lodgment
- corrected TFN or ABN return file (or both) in response to an *Annual investment income report (AIR)* lodgment
- remittance advice and recovery notices.

How to access a file

To download or see details of a file we've sent you:

- In Online service for business, select **File transfer**. Look for reports sent by us and download the file.

- In Online services for agents, select **Reports and Forms**, then **File transfer**
 - all files tested or lodged by your organisation, or sent to your organisation, will be listed
 - files that have previously been downloaded will have a status of **Sent by ATO**
 - files that have not previously been downloaded will have a status of **Sent by ATO – new**.
- Download the file and process it into your software as you normally do.

Permissions

If you have [permission](#) to lodge a file type (for example, AIRR) you will automatically be permitted to download associated response files (for example, *Corrected TFN/ABN report*).

Access to files sent by the ATO that are not directly related to a lodgment is managed by the appropriate **View** permission set in Access Manager.

Notification emails

When a file is made available, you'll be [notified by email](#) if your organisation has chosen this option. The email will be sent to the email address specified when a file was last submitted to be tested or lodged.

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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.

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