Investment Income Information

Non-Resident Withholding Tax (NRT)

Gateway Services
Business use cases

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Contents

Investment income information – non-resident withholding tax (NRT) business use cases

A selection of non-resident withholding tax (NRT) use cases relevant to investment income information (III) business outcomes are provided on this document.

How to use this document

The NRT business use cases show sequences of IR's gateway return service operations that could be used to achieve a specific business outcome.

They do not comprise a comprehensive list of all required business outcomes, nor are they prescriptive or intended to inhibit software innovation in any way.
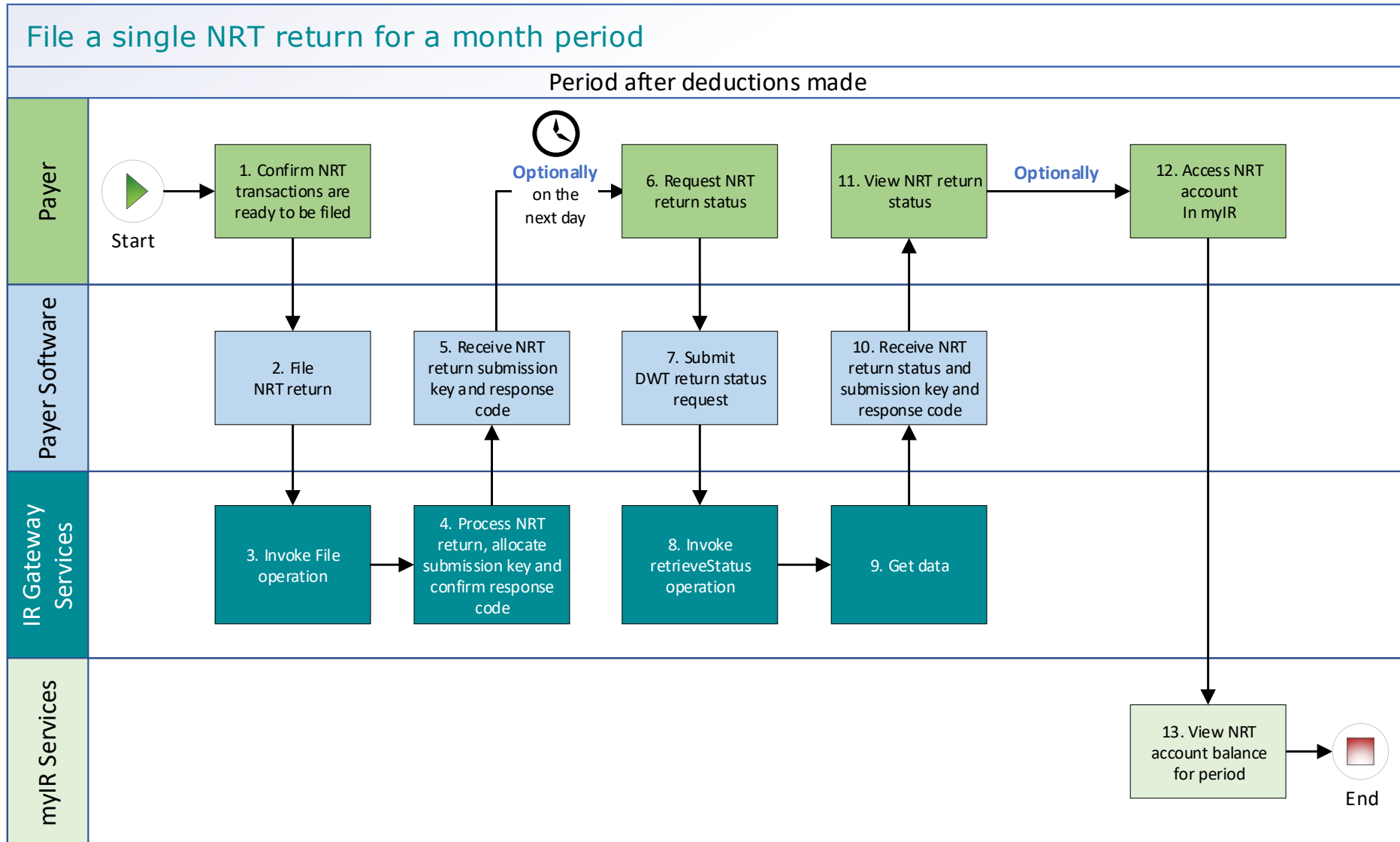
Additionally the processes described to invoke the return service operations should not inhibit innovation to combine calls across the Gateway Service to achieve the same outcome or solve business needs not described here.

Summary of Non-Resident Withholding Tax use cases

#	Business use case	File	Retrieve Status	Retrieve Return
1	File a single NRT return for a month period and optionally retrieve return status	1	2*	
2	File multiple NRT returns for a month period and optionally retrieve return status	1	2*	
3	Amend one or more line items in an NRT return as a single filer	1		
4	Amend one or more line items in an NRT return as a multi filer.	1		
5	Replace all data in an NRT return (Reverse Replace) - optionally retrieve NRT return status for a specified period, file an amended single NRT return the same period for all transactions.	1		
6	Intermediary files an NRT return on behalf of a payer for a specific period and optionally retrieve return status	1	2*	
7	Retrieve NRT return as a single filer for the specific period.			1
8	Retrieve NRT return as a multi filer for a specific period.		1*	2

Notes -"*" indicates optional process steps

Use Case 01: File a single NRT return for a month period (Single filer)

File a single NRT return for a month period

Period after deductions made

Payer

Start

1. Confirm NRT transactions are ready to be filed

Optionally on the next day

6. Request NRT return status

11. View NRT return status

Optionally

12. Access NRT account In myIR

Payer Software

2. File NRT return

5. Receive NRT return submission key and response code

7. Submit DWT return status request

10. Receive NRT return status and submission key and response code

IR Gateway Services

3. Invoke File operation

4. Process NRT return, allocate submission key and confirm response code

8. Invoke retrieveStatus operation

9. Get data

myIR Services

13. View NRT account balance for period

End

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Use Case 01 details - File a single NRT return for a month period

Primary actor	Payer
Secondary actors	Payer software Returns service
Description	• Payer files a single NRT return for a month period for all investors including single and joint account holders. • Optionally on the next day, the payer retrieves return status of the previous month's NRT return to confirm if it has been processed.
Pre-conditions	• Payer is authenticated, authorised and logged into Payer software. • Payer has a logon for myIR. • Payer is enrolled for NRT account as a single filer. • Payer pays investors interest on their investment accounts and deducts withholding tax on the interest. • Payer software collates transactions for all investors of the month period after the month end date.

Post-conditions	• Payer's request is accepted and responded to
	• IR processes the filed NRT return and
	    o posts the submitted investors account holder details on their income tax account in myIR on the next day.
	    o posts the summary return totals for the previous month on the Payers NRT account in myIR on the next day.
	• Optionally, the payer accesses the payer's NRT account in myIR and reconciles the account debit due.
	• Payer makes payment by due date to IR for the payer NRT account.

Constraints	• The request must be sent using the payer's Payer software.
	• To file a valid NRT return, details must be provided for:
	    o the payer's ird number,
	    o the account type stated as NRT,
	    o the filing period end date,
	    o each account holders name, and at least one contact detail of email, phone or postal address,
	    o at least one set of income information per line item.

Use case scenarios	
1. Normal flow	1.1 Payer confirms the NRT return for the period is ready to be filed. 1.2 Payer software files a single NRT return for a month period. 1.3 Returns service '*File*' operation is invoked and responds with a response code of "0" (success) and the unique submission key. 1.4 Payer software receives the response code and the unique submission key for the NRT return. **Optional process** to confirm the payer NRT return status, on the next day 1.5 Payer initiates a status request of the NRT return for the specified period. 1.6 Payer software requests the status of the previously filed NRT return using either the period end date or the submission key allocated to that NRT return. 1.7 Returns service '*RetrieveStatus*' operation is invoked.

	1.8 Returns service responds with a response code of "0" (success), the status of the previously filed NRT return and the original submission key.
	1.9 Payer software receives the response code and the original submission key for the NRT return.
	1.10 Payer views the status of the NRT return.
	1.11 Use case ends.
2. Alternative flow – file using gateway to file, then using myIR to view status and debit owed on NRT return	2.1 Payer confirms the NRT return for the period is ready to be filed.
	2.2 Payer software files a single NRT return for a month period.
	2.3 Returns service 'File' operation is invoked and responds with a response code of "0" (success) and the unique submission key.
	2.4 Payer software receives the response code and the unique submission key for the NRT return.
	Optional process to confirm the payer NRT return status.
	2.5 Payer accesses NRT account in myIR
	2.6 Payer views status of the NRT return to confirm if it has been processed.
	2.7 If processed, payer is able to view the total posted NRT account debit due for payment.
	2.8 Use case ends.
3. Exception Flow – message fails schema or other validation	3.1 Payer confirms the NRT return for the period is ready to be filed.
	3.2 Payer software files the single NRT return for a month period.
	3.3 Returns service 'File' operation is invoked.
	3.4 Returns service processes and invalidates the NRT return payload data due to one or more reasons including
	• Unrecognised XML request
	• XML request failed validation
	• data invalidations e.g. period end date is not a date that exists e.g. 31st September, 31st November or account holder line items are missing for at least one contact detail.
	3.5 Returns service returns an error response to the Payer software; with one or more error codes, up to a maximum of 200. (Please see section 5.1 and 5.2 for the response codes in Returns service build pack - III)
	3.6 Payer software receives the error response code for the NRT return.
	3.7 Payer reviews the error message and makes amendments to the payload format or data then confirms the NRT return is ready to be filed.
	Note: Even if one or more line items are in error the complete return containing all line items needs to be filed.
	3.8 Payer software files a single NRT return for a month period.
	3.9 Returns service 'File' operation is invoked and responds with a response code of "0" (success) and a unique submission key.
	3.10 Payer software receives the response code and the unique submission key for the NRT return
	3.11 Use case ends.

4. Exception Flow – Payer is not registered for service	4.1 Payer is not registered for the 'Returns' service. 4.2 Identity and Access services returns an error response to the Payer software due to • Unauthorised access • Unauthorised delegation 4.3 Use case ends.
5. Exception – Payer is not Authorised to use Service	5.1 The payer is valid, however doesn't have the correct permissions to use this service. 5.2 Returns service fails to authorise the payer and returns an error response to the Payer software (please refer section 5 'Response codes' in the Returns service build pack - III) due to • Unauthorised delegation • Unauthorised vendor • Account type not supported 5.3 Payer software displays the error message 5.4 Payer views the error message 5.5 Use case ends.
6. Exception – Authentication token is expired	6.1 Identity and access services validates and finds the authentication token has expired. 6.2 Identity and access services returns an error response to the Payer software for the authentication failure (please refer section 2 in the Identity and Access Services build pack). 6.3 Identity and access services validate credentials and generates a new token. 6.4 Identity and access services records a new token generation request. 6.5 Use case ends.

Use Case 02: File multiple NRT returns for a month period (Multi-filer)

File multiple NRT returns for a month period

	Month with deductions	Month after deductions

Payer

File NRT Return process

Start

1. Confirm NRT transactions are ready to be filed

Reoccurmg

Optionally On or after 20th of month

6. Request NRT return status for all submitted returns

11. View NRT return status for all submitted returns

Optionally

12. Access NRT account In myIR

Payer Software

2. File NRT return

5. Receive NRT return submission key and response code

7. Submit NRT returns status request by period end date

10. Receive all NRT returns status, submission keys and response code

IR Gateway Services

3. Invoke File operation

4. Process NRT return, allocate submission key and confirm response code

8. Invoke retrieveStatus operation

9. Get data

myIR Services

13. View NRT account balance for period

End

Use Case 02 details - File multiple NRT returns for a month period (multi-filer)

Primary actor	Payer
Secondary actors	Payer software Returns service
Description	• Payer files multiple NRT returns for a month period for all investors including single and joint account holders. Example: o NRT Return 1 has line items 1-100,000, o NRT Return 2 has line items 100,001-200,000 and o NRT Return 3 has line items 200,001-250,00 • As a registered multi-filer the payer can file the multiple NRT returns at any time during the month period and up to the 20th of the month following e.g. they can be filled o at the same time as the NRT withholding tax is deducted on investors account o as a combined filing of all the returns at a point in time. • Optionally, the payer retrieves the return status of the previous month's NRT return to confirm to confirm if it has been processed. **Note**: for a multi-filer the return will only be processed on the 20th of the month following the period end date.
Pre-conditions	• Payer is authenticated, authorised and logged into Payer software. • Payer has a logon for myIR. • Payer is enrolled for NRT account as a multi-filer. • Payer pays investors interest on their investment accounts and deducts withholding tax on the interest.
Post-conditions	• Payer's request is accepted and responded to. • IR processes the filed NRT return and posts the submitted investors NRT details on their income tax account in myIR on the next day. • On the 20th of the month following IR processes and posts single summary return totals for the previous month on the Payers NRT account in myIR on the next day. • Optionally on or after the 20th of the month following the payer accesses the payer's NRT account in myIR and reconciles the account debit due. • Payer makes payment to IR for the payer NRT account.
Constraints	• The request must be sent using the payer's Payer software. • To file a valid NRT return, details must be provided for: o the payer's ird number, o the account type stated as NRT, o the filing period end date, o each account holders name, and at least one contact detail of email, phone or postal address, o at least one set of income information per line item.
Use case scenarios	
1. Normal flow	At a filing pattern determined by the payer after withholding deductions on interest accounts has been made. 1.1 Payer confirms a NRT return for the period is ready to be filed.

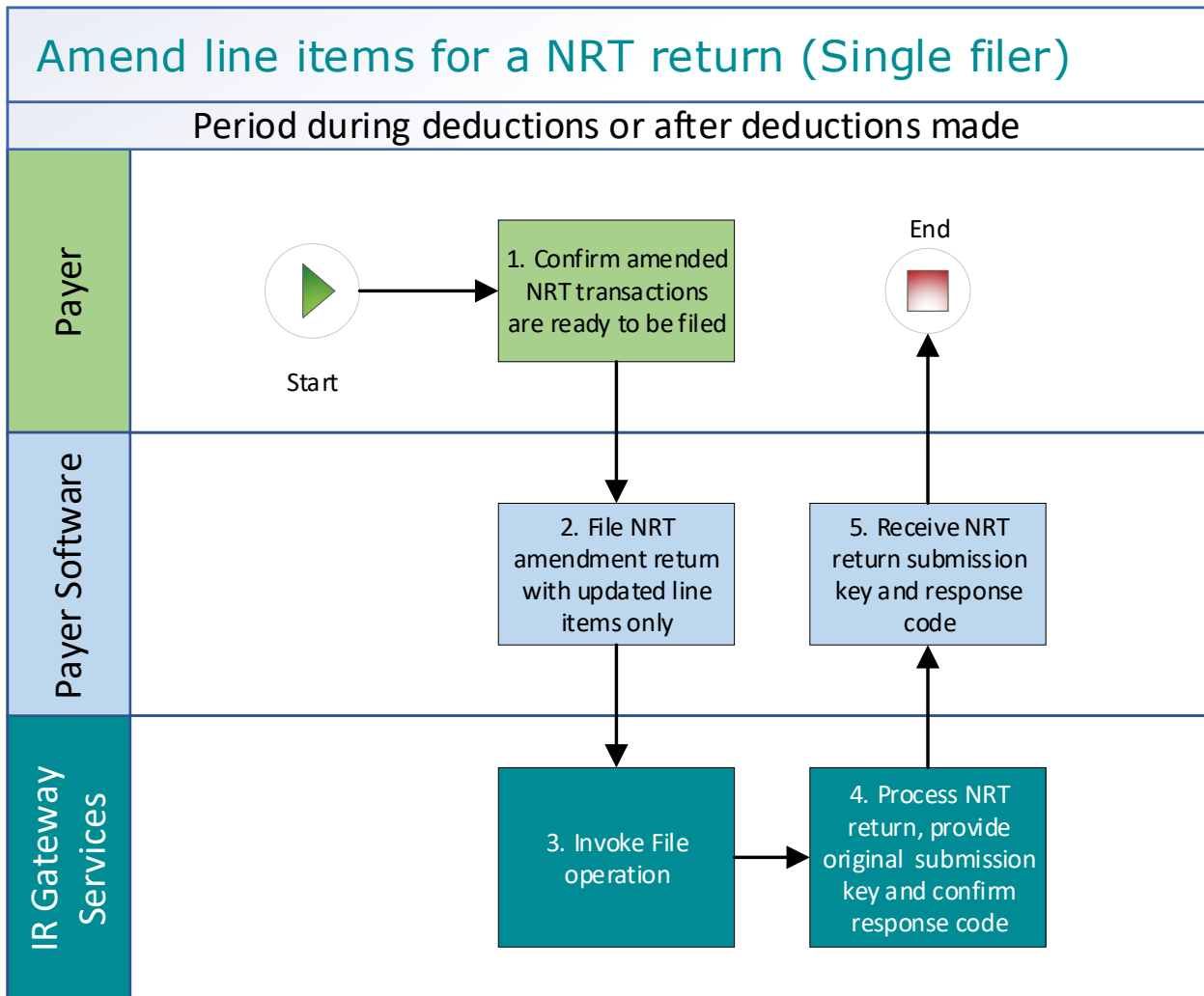|	
	1.2 Payer software files an NRT return for a defined period for all investor accounts that have had withholding tax on interest deducted.
	1.3 Returns service '*File*' operation is invoked and responds with a response code of "0" (success) and the unique submission key.
	1.4 Payer software receives the response code and the unique submission key for the NRT return.
	This filing pattern is repeated for multiple NRT returns within the month period.
	Optional process to confirm the payer NRT return status
	1.5 Payer initiates a status request of the NRT returns for the specified period end date.
	1.6 Payer software requests the status of the previously filed NRT return using either
	• the period end date to retrieve the status of all returns
	• or the unique submission key to retrieve the status of a single NRT return.
	1.7 Returns service '*RetrieveStatus*' operation is invoked.
	1.8 Returns service responds with a response code of "0" (success), the status of the previously filed NRT return and the original submission key.
	1.9 Payer software receives the status of each requested NRT return.
	1.10 Use case ends.
2. Alternative flow – file using gateway to file, then using myIR to view status and debit owed on NRT return	At a filing pattern determined by the payer after withholding deductions on interest accounts has been made.
	2.1 Payer confirms a NRT return for the period is ready to be filed.
	2.2 Payer software files an NRT return for a defined period for all investor accounts that have had withholding tax on interest deducted.
	2.3 Returns service 'File' operation is invoked and responds with a response code of "0" (success) and the unique submission key.
	2.4 Payer software receives the response code and the unique submission key for the NRT return.
	This filing pattern is repeated for multiple NRT returns within the month period.
	Optional processes, normally on the 20th of the month following
	2.5 Payer accesses NRT account in myIR
	2.6 Payer views status of **all** filed NRT returns to confirm if they have been processed.
	2.7 If all have processed, payer is able to view the total posted NRT account debit due for payment.
	2.8 Use case ends.
3. Exception Flow – message fails schema or other validation	3.1 Payer confirms a NRT return for the period is ready to be filed.
	3.2 Payer software files an NRT return for a month period.
	3.3 Returns service 'File' operation is invoked.

	3.4	Returns service processes and invalidates the NRT return payload data due to one or more reasons including • Unrecognised XML request • XML request failed validation • data invalidations e.g. period end date is not a date that exists e.g. 31st September, 31st November or account holder line items are missing at least one contact detail.
	3.5	Returns service returns an error response to the Payer software; with one or more error codes, up to a maximum of 200. (Please see section 5.1 and 5.2 for the response codes in Returns service build pack - III)
	3.6	Payer software receives the error response code for the NRT return.
	3.7	Payer reviews the error message and makes amendments to the payload format or data then confirms the NRT return is ready to be filed. **Note**: Even if one or more line items are in error the complete return containing all line items needs to be filed.
	3.8	Payer software files the NRT return for a month period.
	3.9	Returns service 'File' operation is invoked and responds with a response code of "0" (success) and the unique submission key.
	3.10	Payer software receives the response code and a unique submission key for the NRT return.
	3.11	Use case ends.
4. Exception Flow – Payer is not registered for service	4.1	Payer is not registered for the 'Returns' service.
	4.2	Identity and Access services returns an error response to the Payer software due to • Unauthorised access • Unauthorised delegation
	4.3	Use case ends.
5. Exception – Payer is not Authorised to use Service	5.1	The payer is valid, however doesn't have the correct permissions to use this service.
	5.2	Returns service fails to authorise the payer and returns an error response to the Payer software (please refer section 5 'Response codes' in the Returns service build pack - III) due to • Unauthorised delegation • Unauthorised vendor • Account type not supported
	5.3	Payer software displays the error message
	5.4	Payer views the error message
	5.5	Use case ends.
6. Exception – Authentication token is expired	6.1	Identity and access services validates and finds the authentication token has expired.

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	6.2	Identity and access services returns an error response to the Payer software for the authentication failure (please refer section 2 in the [Identity and Access Services build pack](#)).
	6.3	Identity and access services validate credentials and generates a new token.
	6.4	Identity and access services records a new token generation request.
	6.5	Use case ends.

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Use Case 03: Amend NRT return for a specific period (Single filer)

Amend line items for a NRT return (Single filer)

Period during deductions or after deductions made

Payer

Start

1. Confirm amended NRT transactions are ready to be filed

End

Payer Software

2. File NRT amendment return with updated line items only

5. Receive NRT return submission key and response code

IR Gateway Services

3. Invoke File operation

4. Process NRT return, provide original submission key and confirm response code

Use Case 03 details - Amend NRT return line items for a specific period (Single filer)
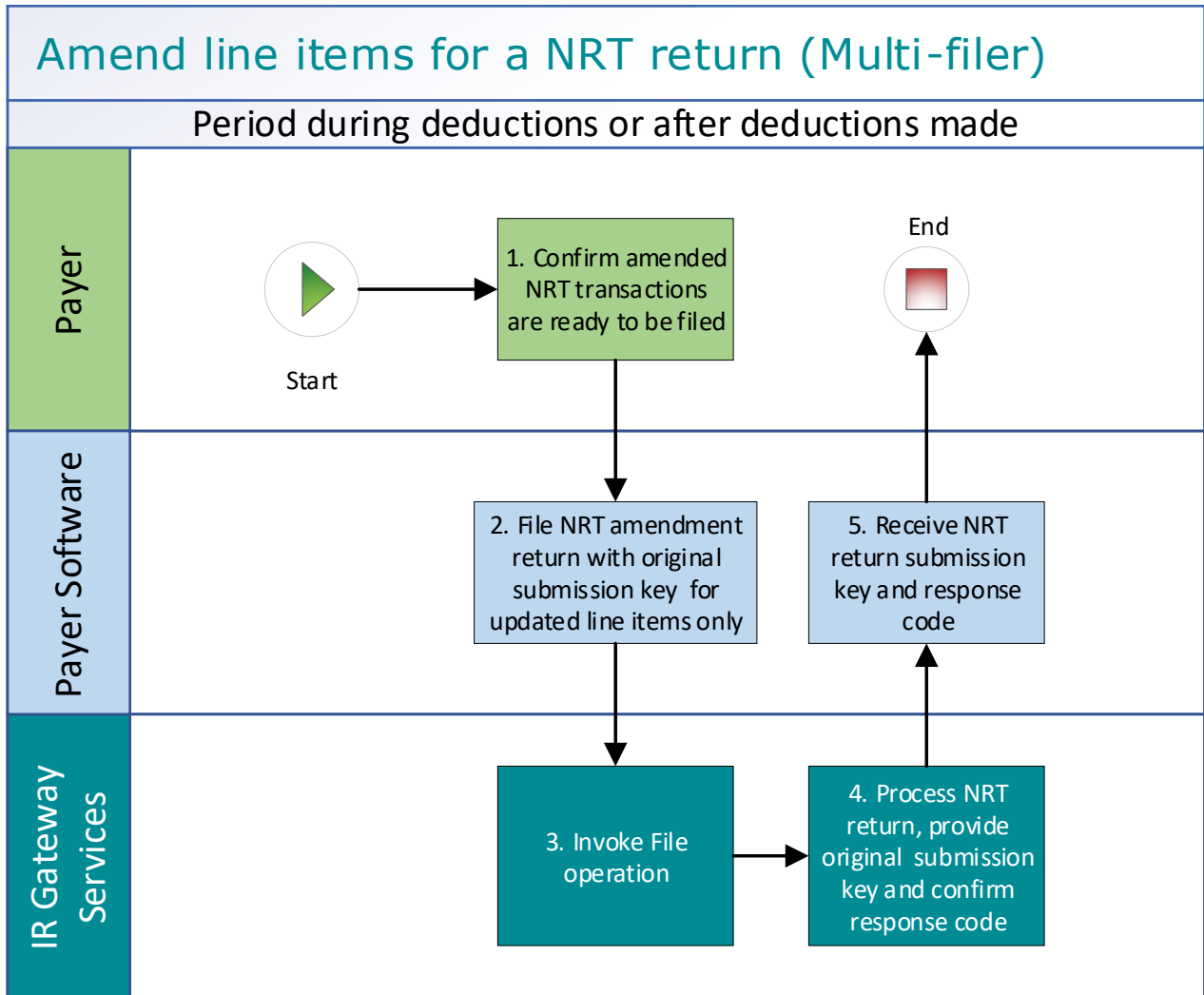
Primary actor	Payer
Secondary actors	Payer software Returns service
Description	• Payer determines an amendment is required to one or more line items in the previously filed NRT return for a specific period. • Payer files an amended NRT return for the same period which includes only the updated line items.
Pre-conditions	• Payer is authenticated, authorised and logged into Payer software. • Payer has a logon for myIR. • Payer is enrolled for an NRT account as a single or multi filer. • Payer pays investors interest on their investment accounts and deducts withholding tax on the interest. • Payer has filed an NRT return for a previous period for all investors including single and joint account holders

Post-conditions	• Payer's request is accepted and responded to.
	• IR processes the filed NRT return and
	    ○ posts the submitted investors account holder details on their income tax account in myIR on the next day.
	    ○ posts the summary return totals for the previous month on the Payers NRT account in myIR on the next day.
	• Optionally, the payer accesses the payer's NRT account in myIR and reconciles the account debit due.
	• Payer makes payment by due date to IR for the payer NRT account.

Constraints	• The request must be sent using the payer's Payer software.
	• As the payer is registered as a single filer in order to file amendments they can either:
	    ○ provide the payer's ird number, the account type stated as NRT and the period end-date or
	    ○ provide the submission key from a previously filed NRT return.
	
	• Additionally, to file a valid NRT return amendment, details must be provided for:
	    ○ "isAmended" to confirm this is an amended return plus optionally the amend reason (KEY / MATH / OTHER / TRNSPO) and amend details,
	    ○ for each updated line item
	        ▪ the reference ID they have previously assigned to the line item or
	        ▪ if no assigned reference ID they must supply the line item ID assigned to the processed return by IR.
	    ○ To retrieve the line item ID they will need to invoke the "retrieveReturn" operation – refer to Use Case 07 for process steps.

Use case scenarios	
1. Normal flow	Amendment is ready to be filed for an NRT return 1.1 Payer confirms the NRT return amended line items are ready to be filed.

	1.2	Payer software files an amended NRT return for a specific period with the updated line items.
	1.3	Returns service '*File*' operation is invoked and responds with a response code of "0" (success) and the original return submission key.
	1.4	Payer software receives the response code and the original return submission key for the amended NRT return.
	1.5	Use case ends.
2. Exception Flow – Submission Key unknown for the NRT return	Optionally to confirm return status and or submission key	
	2.1	Payer initiates a status request of the previously submitted NRT return for a specified period end date.
	2.2	Payer software requests the status of the previously filed NRT return using the payer name and period end date.
	2.3	Returns service 'RetrieveStatus' operation is invoked.
	2.4	Returns service responds with the status of the previously filed NRT return and the submission key.
	Amendment is ready to be filed for an NRT return	
	2.5	Payer confirms the NRT return amended line items are ready to be filed.
	2.6	Payer software files an amended NRT return for a specific period.
	2.7	Returns service 'File' operation is invoked and responds with a status code of "0" (success) and the original return submission key.
	2.8	Payer software receives the response code and the original return submission key for the amended NRT return.
	2.9	Use case ends.
3. Exception Flow – Line item ids required to submit amendments	3.1	Payer initiates a retrieve return request of the previously submitted NRT return for a specified period end date.
	3.2	Payer software requests the status of the previously filed NRT return using the payer name and period date.
	3.3	Returns service 'RetrieveStatus' operation is invoked.
	3.4	Returns service responds with a response code of "0" (success), the status of the previously filed NRT return and the original submission key.
	Amendment is ready to be filed for an NRT return	
	3.5	Payer confirms the NRT return amended line items are ready to be filed.
	3.6	Payer software files an amended NRT return for a specific period.
	3.7	Returns service 'File' operation is invoked and responds with a response code of "0" (success) and the original return submission key.
	3.8	Payer software receives the response code and the original return submission key for the amended NRT return.
	3.9	Use case ends.
4. Exception Flow – message fails schema or other validation	4.1	Payer confirms the NRT return amended line items are ready to be filed.
	4.2	Payer software files an amended NRT return for a specific period.

	4.3 Returns service 'File' operation is invoked.
	4.4 Returns service processes and invalidates the NRT return payload data due to one or more reasons including
	• Unrecognised XML request
	• XML request failed validation
	• data invalidations e.g. period end date is not a date that exists e.g. 31st September, 31st November
	4.5 Returns service returns an error response to the Payer software; with one or more error codes, up to a maximum of 200. (Please see section 5.1 and 5.2 for the response codes in Returns service build pack - III)
	4.6 Use case ends.
5. Exception Flow – Payer is not registered for service	5.1 Payer is not registered for the 'Returns' service.
	5.2 Identity and Access service returns an error response to the Payer software due to
	• Unauthorised access
	• Unauthorised delegation
	5.3 Use case ends.
6. Exception – Payer is not Authorised to use Service	6.1 The payer is valid, however doesn't have the correct permissions to use this service.
	6.2 Returns service fails to authorise the payer and returns an error response to the Payer software (please refer section 5 'Response codes' in the Returns service build pack - III) due to
	• Unauthorised delegation
	• Unauthorised vendor
	• Account type not supported
	6.3 Payer software displays the error message
	6.4 Payer views the error message
	6.5 Use case ends.
7. Exception – Authentication token is expired	7.1 Identity and access services validates and finds the authentication token has expired.
	7.2 Identity and access services returns an error response to the Payer software for the authentication failure (please refer section 2 in the Identity and Access Services build pack).
	7.3 Identity and access services validate credentials and generates a new token.
	7.4 Identity and access services records a new token generation request.
	7.5 Use case ends.

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Use Case 04: Amend NRT return line items for a specific period (Multi-filer)

Amend line items for a NRT return (Multi-filer)

Period during deductions or after deductions made

Payer

Start

1. Confirm amended NRT transactions are ready to be filed

End

Payer Software

2. File NRT amendment return with original submission key for updated line items only

5. Receive NRT return submission key and response code

IR Gateway Services

3. Invoke File operation

4. Process NRT return, provide original submission key and confirm response code

Use Case 04 details - Amend NRT return line items for a specific period (Multi-filer)

Primary actor	Payer
Secondary actors	Payer software Returns service
Description	• Payer determines an amendment is required to one or more line items in the previously filed NRT return for a specific period. Payer files an amended NRT return for the same period which includes only the updated line items.
Pre-conditions	• Payer is authenticated, authorised and logged into Payer software. • Payer has a logon for myIR. • Payer is enrolled for an NRT account as a single or multi filer. • Payer pays investors interest on their investment accounts and deducts withholding tax on the interest. • Payer has filed an NRT return for a previous period for all investors including single and joint account holders
Post-conditions	• Payer's request is accepted and responded to. • IR processes each filed NRT return and posts the updated investors NRT details on their income tax account in myIR • On the 20th of the month following IR processes and posts the summary return totals **from all** NRT returns for the previous month on the Payers NRT account in myIR. • Optionally on or after the 20th of the month following the payer accesses the payer's NRT account in myIR and reconciles the account debit due. • Payer makes payment by due date to IR for the NRT account.

Constraints	• The request must be sent using the payer's Payer software.
	• As the payer is registered as a multi-filer they must provide a submission key from a previously filed NRT return in order to file amendments for an NRT return.
	• To file a valid NRT return amendment, details must be provided for:
	   ○ "isAmended" to confirm this is an amended return plus optionally the amend reason (KEY / MATH / OTHER / TRNSPO) and amend details,
	   ○ For each updated line item
	      ▪ the reference ID they have previously assigned to the line item or
	      ▪ if no assigned reference ID they must supply the line item ID assigned to the processed return by IR.
	   ○ To retrieve the line item ID the payer will need to invoke the "retrieveReturn" operation – refer to Use Case 07 for process steps.

Use case scenarios	
1. Normal flow	Amendment is ready to be filed for an NRT return 1.1 Payer confirms the NRT return amended line items are ready to be filed. 1.2 Payer software files an amended NRT return for a specific period with the updated line items.

	1.3	Returns service '*File*' operation is invoked and responds with a response code of "0" (success) and the original NRT return submission key.
	1.4	Payer software receives the response code and the original return submission key for the amended NRT return.
	1.5	Use case ends.
2. Exception Flow – Submission Key unknown for the NRT return	To confirm submission key of a filed NRT return	
	2.1	Payer initiates a single status request of **all** filed NRT return for the specified period.
	2.2	Payer software requests the return status the previously filed NRT returns using the payer name and period end date.
	2.3	Returns service 'RetrieveStatus' operation is invoked.
	2.4	Returns service responds with a response code of "0" (success), the status of **all** previously filed NRT return and their submission keys.
	Amendment is ready to be filed for an NRT return	
	2.5	Payer confirms the NRT return amended line items are ready to be filed.
	2.6	Payer software files an amended NRT return for a specific period.
	2.7	Returns service 'File' operation is invoked and responds with a response code of "0" (success) and the original return submission key.
	2.8	Payer software receives the response code and the original return submission key for the amended NRT return.
	2.9	Use case ends.
3. Exception Flow – message fails schema or other validation	3.1	Payer confirms the NRT return amended line items are ready to be filed.
	3.2	Payer software files an amended NRT return for a specific period.
	3.3	Returns service 'File' operation is invoked.
	3.4	Returns service processes and invalidates the NRT return payload data due to one or more reasons including • Unrecognised XML request • XML request failed validation • data invalidations
	3.5	Returns service returns an error response to the Payer software; with one or more error codes, up to a maximum of 200. (Please see section 5.1 and 5.2 for the response codes in Returns service build pack - III)
	3.6	Use case ends.
4. Exception Flow – Payer is not registered for service	4.1	Payer is not registered for the 'Returns' service.
	4.2	Identity and Access service returns an error response to the Payer software due to • Unauthorised access • Unauthorised delegation
	4.3	Use case ends.
5. Exception – Payer is not Authorised to use Service	5.1	The payer is valid, however doesn't have the correct permissions to use this service.

	5.2	Returns service fails to authorise the payer and returns an error response to the Payer software (please refer section 5 'Response codes' in the Returns service build pack - III) due to
		• Unauthorised delegation
		• Unauthorised vendor
		• Account type not supported
	5.3	Payer software displays the error message
	5.4	Payer views the error message
	5.5	Use case ends.
6. Exception – Authentication token is expired	6.1	Identity and access services validate and find authentication token expired
	6.2	Identity and access services returns an error response to the Payer software for the authentication failure (please refer section 2 in the 'Identity and Access Services' build pack)
	6.3	Identity and access services validate credentials and generate new token.
	6.4	Identity and access services records new token generation request
	6.5	Use case ends.

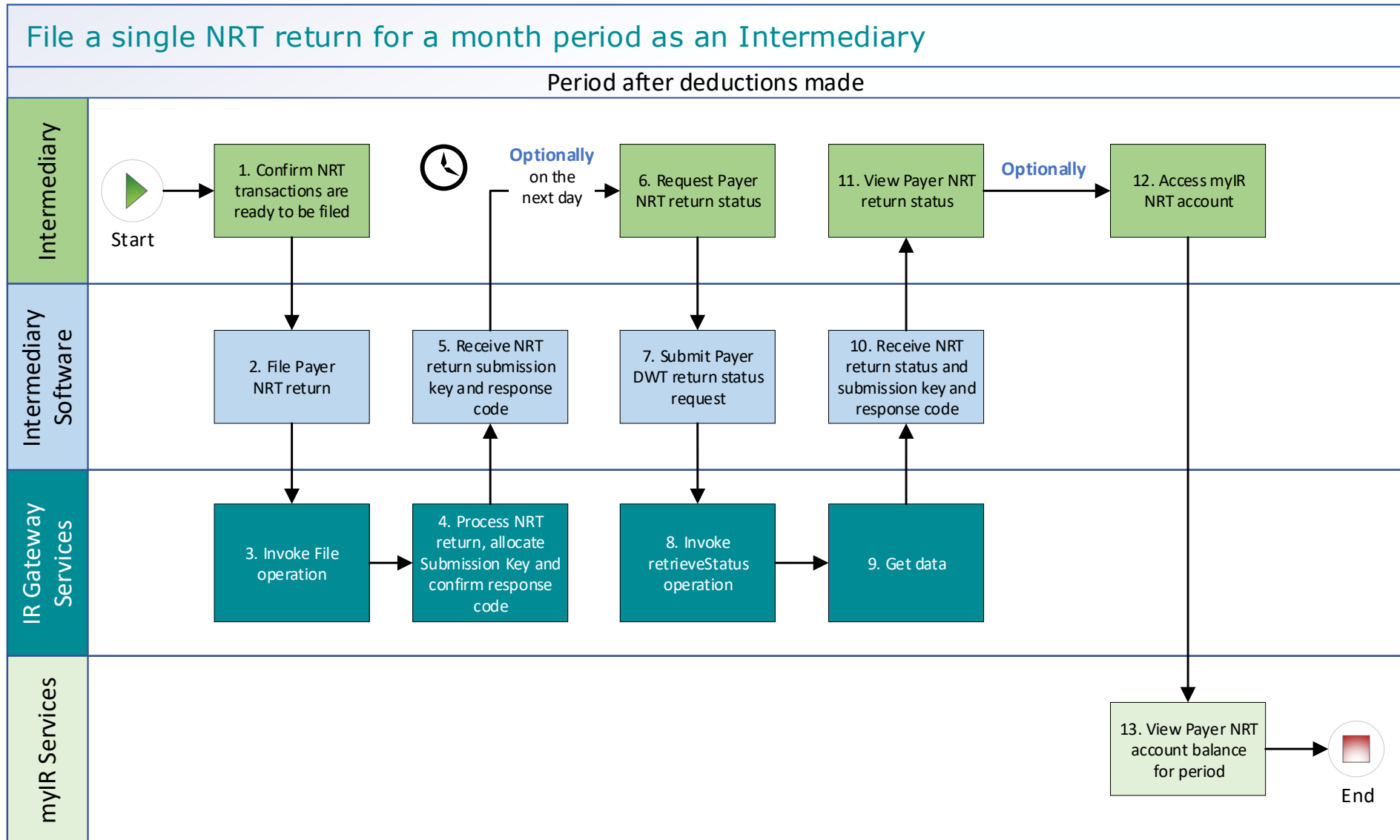**Use Case 05:** Replace all data in an NRT return (Reverse Replace)

Replace all data in an NRT return (Reverse Replace)

Period during deductions or after deductions made

Payer

Start → 1. Make amendments to all line items in the NRT return → 2. Confirm amended NRT transactions are ready to be filed

End

Payer Software

3. File NRT amendment return (Reverse Replace)

6. Receive NRT return Submission Key and response code

IR Gateway Services

4. Invoke File operation → 5. Process NRT return, allocate Submission Key and confirm response code

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Use Case 05 details - Replace all data in an NRT return (Reverse Replace)

Primary actor	Payer
Secondary actors	Payer software Returns service
Description	• Payer determines an amendment is required to all line items in the previously filed NRT return for a specific period • Payer files an update of a previously filed NRT return with includes a complete set of updated line items for the same period.
Pre-conditions	• Payer is authenticated, authorised and logged into Payer software. • Payer has a logon for myIR. • Payer is enrolled for an NRT account as a single or multi filer. • Payer pays investors interest on their investment accounts and deducts withholding tax on the interest. • Payer has filed a NRT return for a previous period for all investors including single and joint account holders.
Post-conditions	• Payer's request is accepted and responded to. • IR processes the filed NRT return and posts summary return totals for the previous month on the Payer's NRT account in myIR. • Payer accesses the payer's NRT account in myIR and reconciles the account debit due. • Payer makes payment by due date to IR for the payer NRT account.

Constraints	• The request must be sent using the payer's Payer software.
	• If the payer is registered as a single filer they can either provide:
	   o the payer's ird number, the account type stated as NRT and the period end-date or
	   o the submission key from a previously filed NRT return.
	• If the payer is registered as a multi-filer they must provide a submission key from a previously filed NRT return in order to file amendments.

Use case scenarios	

1. Normal flow	1.1 Payer makes amendments to all line items in the previously filed NRT return for a specific period.
	
	1.2 Payer confirms all line items of a previous NRT return are ready to be filed.
	
	1.3 Payer software files an amended NRT return for a month period. This contains
	
	   • "isAmended" to confirm this is an amended return plus optionally the amend reason (KEY / MATH / OTHER / TRNSPO) and amend details
	   • "isReverseReplace" to confirm this is a full resubmission of a previous return
	   • updated lines items
	
	1.4 Returns service '*File*' operation is invoked and responds with a response code of "0" (success) and the unique submission key.
	
	1.5 Payer software receives the response code and the unique submission key for the NRT return.
	
	1.6 Use case ends.

2. Exception Flow – Invalid payload or data	2.1 Payer confirms the complete amended NRT return is ready to be filed.
	2.2 Payer software files an amended NRT return for a specific period.
	2.3 Returns service 'File' operation is invoked.
	2.4 Returns service processes and invalidates the NRT return payload data due to one or more reasons including • Unrecognised XML request • XML request failed validation • data invalidations e.g. period end date is not a date that exists e.g. 31st September, 31st November or account holder line items are missing for at least one contact detail.
	2.5 Returns service returns an error response to the Payer software; with one or more error codes, up to a maximum of 200. (Please see section 5.1 and 5.2 for the response codes in Returns service build pack - III)
	2.6 Payer software receives the error response code for the NRT return
	2.7 Use case ends.
3. Exception Flow – Payer is not registered for service	3.1 Payer is not registered for the 'Returns' service.
	3.2 Identity and Access services returns an error response to the Payer software due to • Unauthorised access • Unauthorised delegation
	3.3 Use case ends.
4. Exception – Payer is not Authorised to use Service	4.1 The payer is valid, however doesn't have the correct permissions to use this service.
	4.2 Returns service fails to authorise the payer and returns an error response to the Payer software (please refer section 5 'Response codes' in the Returns service build pack - III) due to • Unauthorised delegation • Unauthorised vendor • Account type not supported
	4.3 Payer software displays the error message
	4.4 Payer views the error message
	4.5 Use case ends.
5. Exception – Authentication token is expired	5.1 Identity and access services validates and finds the authentication token has expired.
	5.2 Identity and access services returns an error response to the Payer software for the authentication failure (please refer section 2 in the Identity and Access Services build pack).
	5.3 Identity and access services validate credentials and generates a new token.
	5.4 Identity and access services records a new token generation request
	5.5 Use case ends.

![Inland Revenue Te Tari Taake]

Use Case 06: Intermediary files an NRT return on behalf of a payer (Single filer)

File a single NRT return for a month period as an Intermediary

Period after deductions made

Intermediary

Start

1. Confirm NRT transactions are ready to be filed

Optionally on the next day

6. Request Payer NRT return status

11. View Payer NRT return status

Optionally

12. Access myIR NRT account

Intermediary Software

2. File Payer NRT return

5. Receive NRT return submission key and response code

7. Submit Payer DWT return status request

10. Receive NRT return status and submission key and response code

IR Gateway Services

3. Invoke File operation

4. Process NRT return, allocate Submission Key and confirm response code

8. Invoke retrieveStatus operation

9. Get data

myIR Services

13. View Payer NRT account balance for period

End

Use Case 06 details - Intermediary files an NRT return on behalf of a payer (Single filer)

Primary actor	Intermediary
Secondary actors	Intermediary software Returns service Payer
Description	• Payer files a single NRT return for a month period for all investors including single and joint account holders. • Optionally on the next day, the payer retrieves return status of the previous month's NRT return to confirm if it has been processed.
Pre-conditions	• Intermediary is authenticated, authorised to act on behalf of the Payer and logged into intermediary software. • Payer is enrolled for NRT account as a single filer. • Intermediary has a logon for myIR. • Intermediary has an intermediary account link to the clients NRT account • Intermediary has File or Full account access to the NRT account (this is controlled by the client list security settings) • Payer or intermediary pays investors interest on their investment accounts and deducts withholding tax on the interest. • Intermediary collates transactions for all investors of the month period after the month end date.

Post-conditions	• Intermediary's request is accepted and responded to
	• IR processes the filed NRT return and
	    o posts the submitted investors account holder details on their income tax account in myIR on the next day.
	    o posts the summary return totals for the previous month on the Payers NRT account in myIR on the next day.
	• Optionally
	    o the intermediary accesses the payer's NRT account in myIR and reconciles the account debit due.
	    o Intermediary makes payment by due date to IR for the payer NRT account.
	• Alternatively
	    o the intermediary accesses the payer's NRT account in myIR and reconciles the account debit due.
	    o Intermediary informs the payer to make payment by due date to IR for the payer NRT account.

Constraints	• The request must be sent using the payer's Intermediary software.
	• To file a valid NRT return, details must be provided for:
	    o the payer's ird number,
	    o the account type stated as NRT,
	    o the filing period end date,
	    o each account holders name, and at least one contact detail of email, phone or postal address,
	    o at least one set of income information per line item.

Use case scenarios	
1. Normal flow	1.1 Intermediary confirms the NRT return for the period is ready to be filed. 1.2 Intermediary software files a single NRT return for a month period.

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	1.3	Returns service '*File*' operation is invoked and responds with a response code of "0" (success) and the unique submission key.
	1.4	Intermediary software receives the response code and the unique submission key for the NRT return.
	Optional process to confirm the NRT return status, on the next day	
	1.5	Intermediary initiates a status request of the NRT return for the specified period.
	1.6	Intermediary software requests the status of the previously filed NRT return using either the period end date or the submission key allocated to that NRT return.
	1.7	Returns service '*RetrieveStatus*' operation is invoked.
	1.8	Returns service responds with a response code of "0" (success), the status of the previously filed NRT return and the original submission key.
	1.9	Intermediary software receives the response code and the unique submission key for the NRT return.
	1.10	Intermediary views the status of the NRT return.
	1.11	Use case ends.
2. Exception Flow – message fails schema or other validation	2.1	Intermediary confirms the NRT return is ready to be filed
	2.2	Intermediary software files a single NRT return for a month period.
	2.3	Returns service 'File' operation is invoked.
	2.4	Returns service processes and invalidates the NRT return payload data due to one or more reasons including • Unrecognised XML request • XML request failed validation • data invalidations e.g. period end date is not a date that exists e.g. 31st September, 31st November or account holder line items are missing for at least one contact detail.
	2.5	Returns service returns an error response to the Payer software; with one or more error codes, up to a maximum of 200. (Please see section 5.1 and 5.2 for the response codes in Returns service build pack - III)
	2.6	Intermediary software receives the error response code for the NRT return.
	2.7	Intermediary reviews the error message and makes amendments to the payload format or data then confirms the NRT return is ready to be filed. **Note**: Even if one or more line items are in error the complete return containing all line items needs to be filed.
	2.8	Intermediary software files a single NRT return for a month period.
	2.9	Returns service 'File' operation is invoked and responds with a response code of "0" (success) and a unique submission key.
	2.10	Intermediary software receives the response code and the unique submission key for the NRT return.
	2.11	Use case ends.

3. Exception Flow – Payer is not registered for service	3.1	Intermediary is not registered for the 'Returns' service.
	3.2	Identity and access services returns an error response to the Intermediary software due to unauthorised access OR unauthorised delegation
	3.3	Use case ends.
4. Exception – Payer is not Authorised to use Service	4.1	The intermediary is valid, however doesn't have the correct permissions to use this service, eg they only have 'read only' access rights or are not linked to the correct client list as an intermediary
	4.2	Returns service fails to authorise the payer and returns an error response to the Payer software (please refer section 5 'Response codes' in the Returns service build pack - III) due to • Unauthorised delegation OR • Unauthorised vendor OR • Account type not supported
	4.3	Intermediary software displays the error message
	4.4	Intermediary views the error message
	4.5	Use case ends.
5. Exception – Authentication token is expired	5.1	Identity and access services validates and finds the authentication token has expired.
	5.2	Identity and access services returns an error response to the intermediary software for the authentication failure (please refer section 2 in the Identity and Access Services build pack).
	5.3	Identity and access services validate credentials and generates a new token.
	5.4	Identity and access services records a new token generation request.
	5.5	Use case ends.

![Inland Revenue Te Tari Taake]

Use Case 07: NRT return reassessment – retrieve return (Single filer)

Retrieve previous NRT return (Single filer)

Period during deductions or after deductions made

Payer

Start → 1. Retrieve NRT return is initiated

End

Payer Software

2. Retrieve NRT return is submitted with period end date or submission key

5. Receive previous NRT return data and response code

IR Gateway Services

3. Invoke retrieveReturn operation

4. Process request, send NRT return payload and confirm response code

Use Case 07 details - NRT return reassessment – retrieve return (Single filer)

Primary actor	Payer
Secondary actors	Payer software Returns service
Description	• Payer determines a return reassessment is required an amendment is required for a previously filed NRT return for a specific period • Payer submits a retrieve return request to retrieve all line items from a previously file NRT return.
Pre-conditions	• Payer is authenticated, authorised and logged into Payer software. • Payer is enrolled for an NRT account as a single filer. • Payer pays investors interest on their investment accounts and deducts withholding tax on the interest. • Payer has filed a NRT return for a previous period for all investors including single and joint account holders.
Post-conditions	• Payer's request is accepted and responded to.

Constraints	• The request must be sent using the payer's Payer software.
	• As a single filer the payer can either provide
	    o the payer's ird number, the account type stated as NRT and period end-date or
	    o the submission key from a previously filed NRT return.

Use case scenarios	
1. Normal flow	1.1 Payer initiates the request to retrieve a previous NRT return. 1.2 Payer software submits a retrieve NRT return for a specified period. 1.3 Returns service '*retrieveReturn*' operation is invoked. 1.4 Returns service collates the NRT return data. 1.5 Returns service responds with a response code of "0" (success) and the NRT return data payload for the specified period. 1.6 Payer software receives the response code and the NRT return data payload. 1.7 Use case ends.

2. Exception Flow – message fails schema or other validation	2.1 Payer initiates the request to retrieve a previous NRT return.
	2.2 Payer software submits a retrieve NRT return for a specified period.
	2.3 Returns service '*retrieveReturn*' operation is invoked.
	2.4 Returns service processes and invalidates the request due to one or more reasons including
	    • Unrecognised XML request
	    • XML request failed validation
	    • data invalidations e.g period end date is not a date that exists e.g. 31st September.
	2.5 Returns service returns an error response to the Payer software; with one or more error codes. (Please see section 5.1 and 5.2 for the response codes in Returns service build pack - III)
	2.6 Payer software receives the error response code for the NRT return.

	2.7	Use case ends.
3. Exception Flow – Payer is not registered for service	3.1	Payer is not registered for the 'Returns' service.
	3.2	Identity and access services returns an error response to the Payer software due to • Unauthorised access • Unauthorised delegation
	3.3	Use case ends.
4. Exception – Payer is not Authorised to use Service	4.1	The payer is valid, however doesn't have the correct permissions to use this service.
	4.2	Returns service fails to authorise the payer and returns an error response to the Payer software (please refer section 5 'Response codes' in the Returns service build pack - III) due to • Unauthorised delegation • Unauthorised vendor • Account type not supported
	4.3	Payer software displays the error message
	4.4	Payer views the error message
	4.5	Use case ends.
5. Exception – Authentication token is expired	5.1	Identity and access services validates and finds the authentication token has expired.
	5.2	Identity and access services returns an error response to the Payer software for the authentication failure (please refer section 2 in the Identity and Access Services build pack).
	5.3	Identity and access services validate credentials and generates a new token.
	5.4	Identity and access services records a new token generation request.
	5.5	Use case ends.

Use Case 08: NRT return reassessment – retrieve return (Multi-filer)

Retrieve previous NRT return (Multi-filer)

Period during deductions or after deductions made

Payer

Start
Optionally confirm return status

1. Request NRT return status

6. View all NRT returns status and submission keys

7. Retrieve NRT return is initiated with original submission key

End

Payer Software

2. Submit NRT return status request

5. Receive all NRT returns status and original submission keys

8. Retrieve NRT return is submitted with original submission key

11. Receive previous NRT return data and response code

IR Gateway Services

3. Invoke retrieveStatus operation

4. Get data

9. Invoke retrieveReturn operation

10. Process request, send NRT return payload and confirm response code

Use Case 08 details - NRT return reassessment – retrieve return (Multi-filer)

Primary actor	Payer
Secondary actors	Payer software Returns service
Description	• Payer determines a return reassessment is required an amendment is required for a previously filed NRT return for a specific period • Optionally - payer retrieves NRT return status for the specified period to confirm the submission key, • Payer submits a retrieve return request to retrieve all line items from a previously file NRT return.
Pre-conditions	• Payer is authenticated, authorised and logged into Payer software. • Payer is enrolled for an NRT account as a multi-filer. • Payer pays investors interest on their investment accounts and deducts withholding tax on the interest. • Payer has filed a NRT return for a previous period for all investors including single and joint account holders.
Post-conditions	• Payer's request is accepted and responded to.
Constraints	• The request must be sent using the payer's Payer software. • As a multi-filer the payer must provide a submission key from a previously filed NRT return in order to retrieve the return.
Use case scenarios	
1.11. Normal flow	**Optional process** to confirm the payer NRT return status 1.1 Payer initiates a status request of the NRT return for the specified period. 1.2 Payer software requests the status of the previously filed NRT return using either the period end date or the submission key allocated to that NRT return. 1.3 Returns service 'RetrieveStatus' operation is invoked. 1.4 Returns service responds with a response code of "0" (success), the status of the previously filed NRT return and the original submission key. 1.5 Payer software receives the response code and the original submission key for the NRT return. 1.6 Payer views the status of the requested NRT return. **Process** to request the previous NRT return 1.7 Payer initiates the request to retrieve a previous NRT return using the original submission key. 1.8 Payer software submits a retrieve NRT return with the original submission key. 1.9 Returns service 'retrieveReturn' operation is invoked. 1.10 Returns service collates the NRT return data. 1.11 Returns service responds with the NRT return data payload for the specified period and response code of "0" (success). 1.12 Payer software receives the response code and the NRT return data payload. 1.13 Use case ends.

2. Exception Flow – Invalid request	2.1	Payer initiates the request to retrieve a previous NRT return.
	2.2	Payer software submits a retrieve NRT return for a specified period.
	2.3	Returns service '*retrieveReturn*' operation is invoked.
	2.4	Returns service processes and invalidates the request due to one or more reasons including • Unrecognised XML request • XML request failed validation
	2.5	Returns service returns an error response to the Payer software; with one or more error codes. (Please see section 5.1 and 5.2 for the response codes in Returns service build pack - III)
	2.6	Use case ends.
3. Exception Flow – Payer is not registered for service	3.4	Payer is not registered for the 'Returns' service.
	3.5	Identity and Access service returns an error response to the Payer software due to • Unauthorised access • Unauthorised delegation
	3.6	Use case ends.
4. Exception – Payer is not Authorised to use Service	4.1	The payer is valid, however doesn't have the correct permissions to use this service.
	4.2	Returns service fails to authorise the payer and returns an error response to the Payer software (please refer section 5 'Response codes' in the Returns service build pack - III) due to • Unauthorised delegation • Unauthorised vendor • Account type not supported
	4.3	Payer software displays the error message
	4.4	Payer views the error message
	4.5	Use case ends.
5. Exception – Authentication token is expired	5.1	Identity and access services validates and finds the authentication token has expired.
	5.2	Identity and access services returns an error response to the Payer software for the authentication failure (please refer section 2 in the Identity and Access Services build pack).
	5.3	Identity and access services validate credentials and generates a new token.
	5.4	Identity and access services records a new token generation request.
	5.5	Use case ends.

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