



**An Australian Government Initiative**  
**Standard Business Reporting**



MEMORANDUM OF UNDERSTANDING  
IN RELATION TO PARTICIPATION IN THE STANDARD BUSINESS REPORTING  
PROGRAM

Version: 1.0 Date: 18 June 2010
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## CONTENTS

<b>1.</b>	<b>Interpretation</b>	<b>2</b>
1.1.	Definitions	2
1.2.	Interpretation	7
<b>2.</b>	<b>The SBR Program</b>	<b>8</b>
2.1.	Outcomes and objectives of the SBR Program	8
2.2.	Status of this MOU	9
2.3.	Conduct of the Parties	9
<b>3.</b>	<b>General obligations</b>	<b>10</b>
3.1.	Protection of information and security	10
3.2.	Record keeping	11
3.3.	Conflicts of interest	11
3.4.	Not used	12
3.5.	Intellectual Property Rights	12
3.6.	SBR branding	13
3.7.	Confidentiality	13
3.8.	Dispute resolution	14
3.9.	Non-compliance	14
3.10.	Reporting	15
3.11.	MOU review	15
3.12.	Claims by third parties	15
<b>4.</b>	<b>Roles and responsibilities of each Party</b>	<b>17</b>
4.1.	The role and responsibilities of the Treasury	17
4.2.	The role and responsibilities of the ATO	19
4.3.	The role and responsibilities of Innovation	19
4.4.	The role and responsibilities of each of the Participating Agencies	20
<b>5.</b>	<b>Governance arrangements</b>	<b>21</b>
5.1.	Establishment of the SBR Program Board	21
5.2.	The role of the SBR Program Board	21
5.3.	Not used	21
5.4.	Establishment of the SBR Steering Group	21
5.5.	The role of the SBR Steering Group	21
5.6.	Establishment of the Taxonomy Approval Committee	22
5.7.	The role of the Taxonomy Approval Committee	22
5.8.	Representatives	22
5.9.	Withdrawal of a Party	22
5.10.	Accession of another agency	23

<b>6.</b>	<b>Agency Services Agreements</b>	<b>23</b>
<b>7.</b>	<b>Termination</b>	<b>24</b>
<b>8.</b>	<b>Miscellaneous</b>	<b>24</b>
8.1.	Notices	24
8.2.	Variation of this MOU	25
8.3.	Execution of this MOU	25
	<b>Schedule 1 NOTICE DETAILS - PARTY REPRESENTATIVES</b>	<b>30</b>
	<b>Schedule 2 SBR DESIGN PRINCIPLES</b>	<b>34</b>

**Version control**

Version	Status
1.0	Execution version

MEMORANDUM OF UNDERSTANDING  
IN RELATION TO PARTICIPATION IN THE STANDARD BUSINESS REPORTING  
PROGRAM

**Date of Operation**

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This MOU comes into operation for a Party on the date on which it has been signed by that Party.

**Parties**

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This MOU is made between the following Parties:

The Commonwealth of Australia as represented by the Department of the Treasury (ABN 92 802 414 793) (**the Treasury**)

The Commonwealth of Australia as represented by the Australian Taxation Office (ABN 51 824 753 556) (**ATO**)

Australian Securities and Investments Commission (ABN 86 768 265 615) (**ASIC**)

Australian Prudential Regulation Authority (ABN 79 635 582 658) (**APRA**)

The State of New South Wales as represented by the NSW Treasury (ABN 77 456 270 638)

The State of Victoria as represented by the Department of Treasury and Finance - Victoria (ABN 44 128 890 975)

The State of Queensland as represented by the Queensland Office of State Revenue (ABN 90 856 020 239)

The State of Western Australia as represented by the Western Australia Department of Treasury and Finance (ABN 66 012 878 629)

The State of South Australia as represented by the Department of Treasury and Finance (ABN 19 040 349 865)

The State of Tasmania as represented by the Department of Treasury and Finance (ABN 25 628 526 128)

The Australian Capital Territory as represented by the Australian Capital Territory Department of Treasury

The Northern Territory of Australia as represented by the Northern Territory Treasury (ABN 84 085 734 992)

The Commonwealth of Australia as represented by the Australian Bureau of Statistics (ABN 26 331 428 522) (**ABS**)

The Commonwealth of Australia as represented by the Department of Innovation, Industry, Science and Research (ABN 74 599 608 295) (**Innovation**)

## Context

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This MOU is made in the following context:

- A. The SBR Program is part of the Council of Australian Governments' (**COAG**) reform agenda to reduce the regulatory reporting burden. On 3 July 2008 COAG agreed to a new SBR Program implementation plan to streamline the myriad of financial reporting requirements on businesses. The SBR Solution will be available for use by businesses from 1 July 2010.
- B. Each of the Parties agree that the effective operation of the SBR Program requires that all Parties act in good faith and that a cooperative and collaborative approach is adopted and appropriate information exchange takes place.
- C. The purpose of this MOU is to set out the agreed management and governance arrangements for participating in the SBR Program.

The Parties agree as follows:

### 1. Interpretation

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#### 1.1. Definitions

- 1.1.1. Unless the contrary intention appears a term in bold type has the meaning shown opposite it:

<b>Agency Development Kit (ADK)</b>	means the supporting information, products and programs provided to Participating Agencies. This kit includes: <ul style="list-style-type: none"><li>a. web services implementation guide (WIG);</li><li>b. web services descriptions (WSDLs);</li><li>c. reference client;</li><li>d. identity management client; and</li><li>e. encryption/confidentiality functions.</li></ul>
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<b>Agency Services Agreement</b>	means an operational memorandum of understanding to be entered into by the Treasury, the ATO, Innovation and a Participating Agency in accordance with clause 6.
<b>Business Day</b>	means any day that is not a Saturday, Sunday or public holiday in Canberra, ACT.
<b>Commonwealth</b>	means the Commonwealth of Australia.
<b>Confidential Information</b>	of a Party means information relating to the business, affairs or clients of that Party which is confidential in nature and the other knows (or should reasonably know) is confidential, but excluding information which becomes public knowledge otherwise than through a Party's fault or negligence, breach of this MOU or any other confidentiality obligation.
<b>Credential Services</b>	includes the functions, systems, processes, procedures and support required to maintain and operate the registration, issuing, renewal and maintenance of the AUSkey for SBR Solution purposes.
<b>Go Live Date</b>	means 1 July 2010.
<b>Government Authentication Services (GAS)</b>	<p>comprises the:</p> <ul style="list-style-type: none"> <li>a. secure token services, to enable authentication of businesses providing reporting information to the Treasury and Participating Agencies under the SBR Program, via SBR Core Services;</li> <li>b. user authentication services to enable agencies to link business end users' AUSkeys with agency identifying information, and for use more broadly by the Participating Agencies wishing to allow online access by business end users through their portals to Participating Agency systems;</li> <li>c. signature verification service enabling the Participating Agencies to have content signed by business end users using AUSkeys; and</li> <li>d. claims data component to enable synchronisation of AUSkey claims data between the registration authority and Innovation,</li> </ul> <p>as described in the Government Authentication Services (GAS) Service Catalogue and includes the functions, systems, processes, procedures and</p>

	support required to authenticate AUSKey users at each login or transaction (other than the Credential Services). For the avoidance of doubt, the Authentication Services support business-to-government transactions only.
<b>Government Authentication Services (GAS) Service Catalogue</b>	means the catalogue describing the Government Authentication Services as published by Innovation from time to time.
<b>Intellectual Property Rights</b>	means all rights and interests arising from intellectual activity in the scientific, literary, artistic and industrial fields, including those in the nature of copyright, patents, designs, trade and service marks, and trade and business names, whatever they are called and wherever and however they arise.
<b>MOU</b>	means this memorandum of understanding in relation to the participation in the Standard Business Reporting Program.
<b>Participating Agencies</b>	means each of the Parties to this MOU (excluding the Treasury and Innovation). For the avoidance of doubt, this includes the ATO.
<b>Parties</b>	means the parties to this MOU and any other agencies that may be included in the SBR Program in accordance with clause 5.10.
<b>Personnel</b>	means a Party's officers, employees, agents, advisers, contractors and subcontractors (including their respective personnel).
<b>Protective Security Manual (PSM)</b>	means the Commonwealth's Protective Security Manual, or any replacement manual.
<b>SBR</b>	means Standard Business Reporting.
<b>SBR Core Services</b>	means the SBR core services web services and SBR Knowledge Repository (including the SBR Knowledge Repository log in) which, together, will deliver the integration, consistency, availability, reliability and security necessary for business to interact electronically with government through the SBR channel. This excludes the Credential Services and Government Authentication Services.
<b>SBR Core Services Architecture</b>	means the "blue print" document which describes SBR Core Services and the interfaces with each Participating Agency and the SBR-enabled Software.
<b>SBR Definitional Taxonomy</b>	means the taxonomy which provides common definitions of data concepts used to generate SBR



	Reporting Taxonomies which businesses can use to exchange reports electronically with the Participating Agencies.
<b>SBR-enabled Software</b>	means third party software that has been enabled to submit information via SBR Core Services.
<b>SBR End User Agreement</b>	means the agreement to be entered into by a business end user and sender individual prior to lodging reports via SBR Core Services to a Participating Agency. A copy of this agreement is available on the SBR Website.
<b>SBR Knowledge Repository</b>	means the secure website for accessing conformance suites and certifying software SBR-enabled Software.
<b>SBR Privacy Officer</b>	means the privacy officer appointed by the operational host of SBR Core Services (currently the ATO).
<b>SBR Program</b>	is a multiagency initiative to reduce the compliance burden experienced by business in reporting to government.
<b>SBR Program Board</b>	means the governance group established to provide strategic direction to the SBR Program.
<b>SBR Program Director</b>	means the SBR Program Director or an equivalent position within the Treasury.
<b>SBR Reporting Taxonomy</b>	means the taxonomy which provides terminology, guidance, business rules (including validation rules) and structure that is used by software developers to facilitate businesses exchanging reports electronically with the Participating Agencies. This may include the XBRL discoverable taxonomy set for agency specific reports, message implementation guide (MIG) schematron and message response codes.
<b>SBR Solution Architecture</b>	means the overall design and architecture of the end to end SBR Solution, including the architectural principles and overall design both conceptual and physical for the SBR Program. This includes the SBR Taxonomy Architecture, SBR Core Services Architecture and each of the Participating Agencies' solution's specific design for the SBR Solution.
<b>SBR Steering Group</b>	means the governance group established to oversee the tactical and operational management of the SBR Program.
<b>SBR Style Guide</b>	means the style guide for the SBR Program brand

	which is available at Gov Dex.
<b>SBR Taxonomy</b>	means the SBR Definitional Taxonomy, the SBR Reporting Taxonomies and the SBR Taxonomy Architecture.
<b>SBR Taxonomy Architecture</b>	means the document that describes the architecture of the SBR Definitional Taxonomy and SBR Reporting Taxonomies and the principles and rules that shape their construction.
<b>SBR Website</b>	means <a href="http://www.sbr.gov.au">www.sbr.gov.au</a> and any other SBR Program website.
<b>Software Developer's Kit (SDK)</b>	means the supporting information, products and programs provided to software developers and businesses to enable their financial, accounting or payroll systems to interact with the SBR Solution. This kit may include: <ul style="list-style-type: none"> <li>a. software developer kit (SDK) guide;</li> <li>b. web services implementation guide (WIG);</li> <li>c. web services descriptions (WSDLs);</li> <li>d. reference client;</li> <li>e. SBR Reporting Taxonomies;</li> <li>f. SBR Definitional Taxonomy;</li> <li>g. identity management client; and</li> <li>h. encryption/confidentiality functions.</li> </ul>
<b>Software Developer's Licence</b>	means the agreement with the Commonwealth to be entered into by a software developer for access to specified software, the testing conditions of use and use of the SBR partner mark. A copy of this agreement is available on the SBR Website.
<b>Standard Business Reporting (SBR) Disclaimer and Conditions of Use</b>	means the agreement with the Commonwealth to be entered into by a third party for access to the documents, data, SBR Taxonomies, specifications, tools and services provided on, or accessible via, the Software Developer's Kit or the SBR Website and any other documentation. A copy of this agreement is available on the SBR Website.
<b>Standard Business Reporting Solution and SBR Solution</b>	means the range of services and artefacts that comprise the standardised mechanisms by means of which businesses may submit information to Participating Agencies, and may include all or any of the component services or artefacts, as set out in the

	<p>Agency Services Agreement including:</p> <ul style="list-style-type: none"> <li>a. SBR Core Services;</li> <li>b. the Credential Services;</li> <li>c. the Government Authentication Services;</li> <li>d. the common reporting language known as the SBR Definitional Taxonomy using eXtensible business reporting language (XBRL);</li> <li>e. the SBR Reporting Taxonomies using XBRL as well as other standards;</li> <li>f. SBR Solution Architecture;</li> <li>g. Participating Agency systems connection to the SBR Core Services allowing them to receive in scope reports; and</li> <li>h. third party software developer conformance testing environment and certification process.</li> </ul>
<b>Taxonomy Approval Committee</b>	means the governance group established to assess, endorse and approve SBR Taxonomies prior to release.

## 1.2. Interpretation

1.2.1. In this MOU, unless the contrary intention appears:

- a. a schedule, annexure or other attachment to this MOU forms part of this MOU;
- b. the singular includes the plural and vice versa, and each gender includes the other gender;
- c. a reference to any legislation or legislative provision includes any statutory modification, substitution or re-enactment of that legislation or legislative provision;
- d. a reference to a person includes a natural person, partnership, body corporate, association, government or local authority or agency or other entity;
- e. a reference to time is to Australian Eastern Standard Time (AEST or AEDST); and
- f. the meaning of general words is not limited by specific examples introduced by 'including', 'for example' or similar expressions.

## **2. The SBR Program**

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### **2.1. Outcomes and objectives of the SBR Program**

- 2.1.1. The SBR Program is an Australian Governments' initiative to reduce the business-to-government reporting burden. In entering into this MOU, each of the Parties recognise that they have a mutual interest in improving outcomes in the area of business reporting and need to work together to achieve those outcomes. These outcomes include:
- a. removing unnecessary and duplicated information from Government forms;
  - b. using business software to automatically pre-fill forms;
  - c. adopting a single reporting language, based on international standards and best practice;
  - d. making financial reporting a by-product of natural business processes;
  - e. providing an electronic interface to Participating Agencies directly from business software, which includes validation and receipting of lodgement;
  - f. providing a single sign on using the AUSkey credential for business end users to report electronically to all Participating Agencies; and
  - g. achieving 12%, 24%, 48% and 60% take-up of in-scope business transactions through the SBR Solution in the 2010/11, 2011/12, 2012/13 and 2013/14 financial years respectively.
- 2.1.2. Each Party acknowledges that in order for the SBR Solution to comply with all applicable laws and for the business benefits of the SBR Program to be realised, each Party is reliant upon each of the other Parties to fully comply with and meet their obligations as set out in this MOU.
- 2.1.3. Subject to clause 2.1.4, each Party acknowledges that this MOU does not address any funding arrangements. There is a funding contribution for each of the States and Territories through to 2012-13 provided for in the Agreement on Standard Business Reporting Arrangements for Payroll Tax and in the National Partnership Agreement (**NPA**) to Deliver a Seamless Economy. This includes operation and support including maintenance of the agency production environment and SBR Solution, provision of agency test environment for external testing, support for software developers using the test environment to self-certify their software, working with SBR test teams to ensure ongoing consistency of the SBR Solution, and any changes to the SBR Reporting Taxonomies to address amendments arising from changes to State policy and legislation.
- 2.1.4. If the ATO or the Treasury intends to make any significant changes to the SBR Solution including any substantial development work to the SBR Taxonomy, then prior to making any such changes, the ATO or the Treasury (as the case may be) will:

- a. consult with the relevant States and Territories as to the impact of the changes; and
- b. where necessary and subject to approval of additional funding through the Commonwealth budget process, consider additional funding arrangements for those States and Territories depending on the impact of the change.

2.1.5. Innovation's funding is a combination of direct appropriation from the Commonwealth budget process and the purchase agreement with the Treasury. All other Participating Agencies' funding is via direct appropriation to each agency from the Commonwealth budget processes.

## **2.2. Status of this MOU**

2.2.1. Each Party acknowledges the importance of this MOU and confirms its intention to comply with its terms as they apply to that Party. However, this MOU does not create legally enforceable obligations between the Parties.

2.2.2. Unless expressly stated otherwise, this MOU does not revoke or vary any other memorandum of understanding or other agreement between any of the Parties that are in place on the date this MOU is made.

## **2.3. Conduct of the Parties**

2.3.1. Each Party will in relation to the SBR Program:

- a. be open, honest, cooperative and responsive to each of the other Parties;
- b. carry out the functions and responsibilities allocated to it by this MOU in good faith;
- c. mutually assist the other Parties to facilitate the outcomes, objectives and commitments made in this MOU;
- d. ensure that its Personnel have the training and skills to effectively perform its roles and undertake its activities;
- e. co-operate with the reasonable auditing and reporting requirements of the other Parties for the purposes of assisting with the administration and maintenance of the SBR Solution;
- f. advise the SBR Program Director promptly if it becomes aware of any circumstance that might affect it meeting its obligations under this MOU;
- g. not used;
- h. comply with all applicable government and industry standards and guidelines;
- i. agree to operate under the overarching SBR Design Principles set out in Schedule 2; and

- j. comply with AS/NZS ISO 31000:2009 (which has superseded AS/NZS 4360:2004 “Risk Management”) or any successor standard in carrying out its obligations under this MOU and its Agency Services Agreement.

2.3.2. Each Party will be responsible for ensuring at all times that its participation in the SBR Program including its use of the SBR Solution complies with all applicable laws and any jurisdiction or agency specific policies, operational requirements and protocols.

### **3. General obligations**

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#### **3.1. Protection of information and security**

3.1.1. Each Party will, as it relates to the SBR Solution or the SBR Program:

- a. comply with all relevant laws and government policies concerning confidentiality, secrecy, security and privacy applicable to that Party (it is the responsibility of each Party to seek legal advice if unsure of its obligations);
- b. comply with any applicable privacy policies for the Government Authentication Services, the Credential Services and SBR Core Services. (each Party will only collect, store, use and disclose personal information for the Government Authentication Services, the Credential Services and SBR Core Services (each available online at [www.sbr.gov.au](http://www.sbr.gov.au)) for the purposes set out in those policies);
- c. ensure that all information received from or sent to a business end user will be treated as having been communicated and received in confidence;
- d. comply with any relevant standards set out in the Protective Security Manual and the Australian Government Information Security Manual (ISM) as a minimum for the protection of information;
- e. notify the SBR Program Director as soon as possible of any actual or potential breach of confidentiality, secrecy, security or privacy which may have compromised another Party's or business' data or information (the SBR Program Director will ensure relevant Participating Agencies are informed of any such breach); and
- f. comply with any other obligations set out in their respective Agency Services Agreement.

3.1.2. If a Party receives an SBR Solution or SBR Program complaint alleging an interference with the privacy of an individual by another Party:

- a. the Party receiving that complaint should advise the complainant that they may make a complaint to the Commonwealth or relevant State or Territory Privacy Commissioner concerning the interference of their privacy;

- b. the Party receiving that complaint will immediately notify the other relevant Party and SBR Privacy Officer of the nature of that complaint and such details of that complaint as are necessary to minimise any (or further) interference; and
- c. each Party is to keep the other Party and the SBR Privacy Officer informed as to the progress of that complaint as it relates to the other's actions in connection with that allegation of interference.

3.1.3. If the Commonwealth or relevant State or Territory Privacy Commissioner directs a Party to take particular action concerning the handling of personal information, the other Parties will consult with the SBR Privacy Officer and co-operate with any reasonable request or direction that may result.

### **3.2. Record keeping**

3.2.1. Each Party will:

- a. comply with all relevant laws and government policies applicable to that Party concerning record keeping;
- b. ensure all records are kept and maintained in accordance with any relevant industry standards for record keeping, including to maintain their evidentiary quality and integrity;
- c. update their respective record management plans and programs to ensure the safekeeping and preservation of all records received or provided via SBR Core Services and establish appropriate procedures to facilitate the SBR Solution;
- d. comply with any other obligations set out in their respective Agency Services Agreement; and
- e. advise the other relevant Parties of any audit or review undertaken internally or externally in relation to this MOU. The Parties, where reasonably possible, will provide assistance to each other relevant Party in relation to any such audit or review.

### **3.3. Conflicts of interest**

3.3.1. Each Party:

- a. confirms that no conflict of interest exists or is likely to arise in relation to the performance of its obligations under this MOU;
- b. will endeavour to ensure that no such conflict of interest arises; and
- c. agrees to promptly notify the SBR Program Director if a conflict of interest arises or is likely to arise.

3.3.2. Where a Party notifies the SBR Program Director of an actual or potential conflict of interest, the SBR Program Director will discuss and agree with that

Party the necessary actions they are to take to ensure that conflict of interest is managed.

**3.4. Not used**

**3.5. Intellectual Property Rights**

3.5.1. Unless agreed otherwise by the relevant Parties, the Intellectual Property Rights in or in relation to any material brought into existence by or on behalf of the Parties as part of the SBR Solution will be dealt with as follows:

- a. for the SBR Definitional Taxonomy: owned by the Commonwealth and held by the Treasury as custodian for the Commonwealth;
- b. for the SBR Reporting Taxonomies: owned by the relevant Participating Agency;
- c. for the SBR Core Services: owned by the Commonwealth and held by the Treasury as custodian for the Commonwealth;
- d. for the Credential Services: owned by the Commonwealth and held by the ATO as custodian for the Commonwealth;
- e. for the Government Authentication Services: owned by the Commonwealth and held by Innovation as custodian for the Commonwealth; and
- f. for all other materials: owned by the Commonwealth and held by the Treasury as custodian for the Commonwealth.

This clause does not apply to any third party materials or any internal working papers, draft reports and administrative files prepared by the Parties.

3.5.2. The Party that owns or is the custodian of the relevant material referred to in clause 3.5.1 grants a worldwide, perpetual, royalty free, non-exclusive licence to each of the other Parties to use, communicate, reproduce and adapt that material as reasonably necessary for the purposes of their respective roles in the SBR Solution. This does not permit another Party to grant this right to any third party without the prior written consent of the owner or the custodian.

3.5.3. Clause 3.5.1 does not affect the ownership of any Intellectual Property Rights in any material brought into existence by a Party for the purpose of modifying or altering its pre-existing software or systems to accommodate the adoption of the SBR Solution as it applies for each Party.

3.5.4. Each Party will ensure that any material used by or provided by that Party as part of the SBR Solution does not infringe the Intellectual Property Rights of any third party. This includes ensuring that all licences for third party materials includes all relevant sub-licence rights. For the avoidance of doubt, this does not include material provided by business end users, such as taxpayers, as part of the lodgement of reports and information via SBR Core Services.



- 3.5.5. If requested by another Party, each Party agrees to create, sign, execute or otherwise deal with any document necessary or desirable to give effect to clause 3.5.
- 3.5.6. Not used
- 3.5.7. Each Party will establish and maintain procedures to secure all SBR Solution material against loss, unauthorised access, use, modification and disclosure.

### **3.6. SBR branding**

- 3.6.1. Each Participating Agency (including Innovation) may use the SBR Program brand as set out in the SBR Style Guide on all SBR Program related material provided that any use will be in accordance with the SBR Style Guide and any other conditions notified by the Treasury to a Participating Agency.
- 3.6.2. The Treasury has the right to require a Participating Agency to stop using the SBR Program brand on its SBR Program materials if a Participating Agency fails to comply with the SBR Style Guide or any other conditions notified to the Participating Agency.
- 3.6.3. If requested, each Participating Agency agrees to submit to the Treasury proposed samples of its use of the SBR Program brand on its SBR Program materials including any packaging, website material, presentations, banners, stationery, promotional and/or advertising material prior to their use or publishing.
- 3.6.4. The SBR Program brand will not be used on any material for trading purposes without the express prior written consent of the SBR Program Director.

### **3.7. Confidentiality**

- 3.7.1. A Party may only disclose Confidential Information of another Party if that disclosure does not breach any applicable law and is made:
- a. to its Personnel in order to comply with obligations, or to exercise rights, pursuant to this MOU or relevant Agency Services Agreement;
  - b. to its internal management Personnel, solely to enable effective management or auditing of SBR Program related activities;
  - c. to its responsible Minister or in response to requests for information from Parliamentary committees or inquiries;
  - d. to the Commonwealth Auditor-General or any State or Territory Auditor-General;
  - e. within that Party's organisation, or with another agency, where this serves the Commonwealth, State or Territory's (as applicable) legitimate interests and such disclosure is on a 'needs to know' basis;

- f. with the prior written approval of the other Party (and provided it complies with any terms and conditions imposed as part of that approval by that other Party); or
- g. as required by applicable government direction, policy or law.

3.7.2. Nothing in clause 3.7 derogates from any obligation which a Party may have under the *Privacy Act 1988* (Cth) or any other applicable State or Territory legislation or under this MOU relating to privacy.

3.7.3. Unless disclosure by a Party is required in order to comply with an applicable Commonwealth, State or Territory policy or legislative requirement or the SBR Program Board agrees otherwise, each Party agrees to keep the provisions of this MOU confidential and to not provide any details of this MOU to any third party without the prior consent of the SBR Program Director. Each Party agrees to advise the SBR Program Director of any incident where a Party has been required to provide details of this MOU to a third party.

### **3.8. Dispute resolution**

3.8.1. The Parties will attempt to resolve any dispute concerning matters covered by this MOU by negotiation at an operational level. However, if those negotiations fail to resolve that dispute within 10 Business Days, then the matter will be referred to the SBR Program Director for resolution. If the SBR Program Director is unable to resolve the dispute within 5 Business Days, then the matter will be referred to the SBR Steering Group for resolution. If the SBR Steering Group is unable to resolve the dispute within 5 Business Days, then the matter will be referred to the SBR Program Board for resolution within 10 Business Days failing which the matter will then be escalated to the relevant Ministers for final decision. The Parties will have regard to the outcomes and objectives of this MOU in resolving any dispute.

3.8.2. Where a dispute has been notified, the relevant Party will promptly supply to the other Parties to that dispute and the relevant escalation bodies / persons a statement setting out the specific details for the dispute, and reporting the failure of negotiations to resolve it.

3.8.3. Each Party will bear its own costs in complying with this clause and will, unless agreed otherwise by the SBR Program Board, continue to perform its obligations under this MOU pending resolution of the dispute.

### **3.9. Non-compliance**

3.9.1. Each Party agrees to ensure that the SBR Program Director is kept apprised of all information relevant to that Party's compliance with this MOU including notifying the SBR Program Director with full details of any material fact or circumstance that threatens the due and punctual compliance with any material

obligation of this MOU within a reasonable time after the Party becomes aware of the material fact or circumstance.

### **3.10. Reporting**

3.10.1. Each Participating Agency agrees to report agreed data (or information) to the Treasury and/or the ATO at the agreed intervals specified by the Treasury and/or the ATO (as the case may be) and in conformity with any agreed format as to:

- a. channel use and the SBR Solution outcomes and objectives;
- b. the effectiveness of supplier delivery; and
- c. such other matters as are agreed with the Treasury and/or the ATO as they relate to the governance and operation of the SBR Solution.

### **3.11. MOU review**

3.11.1. Unless agreed otherwise by the SBR Program Board, this MOU will be reviewed every three years. This review will examine the roles and responsibilities of each of the Parties and the governance arrangements.

3.11.2. The Treasury will be responsible for leading the review and each of the Parties agree to participate in the review process. The Treasury will provide the results of the reviews to the SBR Program Board for its consideration.

### **3.12. Claims by third parties**

3.12.1. Subject to clause 3.12.2, if a Party receives notice of a claim, demand, suit, action or proceeding (**claim**) directed against it by a third party in relation to the SBR Program or the SBR Solution:

- a. unless agreed otherwise by the Parties concerned, the Party to whom the claim is directed (**Receiving Party**) will be responsible for responding to that claim;
- b. the Receiving Party will:
  - i. notify the SBR Program Director and any other relevant Parties immediately of the details of the claim including the factual circumstances which gave rise to the claim; and
  - ii. provide the SBR Program Director with an assessment of the likely Parties who would be impacted if the claim is made; and
- c. the other Parties will provide all reasonable assistance (which may, subject to Commonwealth and/or State budget processes, include financial or "in kind" assistance) to the Receiving Party in relation to the claim.

3.12.2. Each of the Participating Agencies acknowledge that:

- a. the Commonwealth as represented by the Treasury is a party to the Software Developer's Licence and the Standard Business Reporting (SBR) Disclaimer and Conditions of Use (these agreements seek to limit the liability and provide an indemnity in favour of the Treasury and each Participating Agency); and
- b. the Commonwealth as represented by the ATO is a party to the SBR End User Agreement (this agreement seeks to limit the liability and provide an indemnity in favour of each Participating Agency),

**(Third Party Agreements).** The Treasury or the ATO (as applicable) holds the benefit of these provisions on trust for each Participating Agency.

- 3.12.3. Each of the Participating Agencies acknowledge that the Treasury or the ATO (as applicable) at its sole discretion can seek to enforce the provisions referred to in clause 3.12.2 for itself and/or as trustee for each Participating Agency. Alternatively, the Treasury or the ATO (as applicable) can authorise a Participating Agency to act on its behalf in enforcing these provisions.
- 3.12.4. Each of the Participating Agencies agree that in exercising any rights against another party in reliance on the provisions referred to in clause 3.12.2 that no action will be taken until the prior approval of the Treasury or the ATO (as applicable), has first been obtained. Treasury or the ATO (as applicable) will consult with the relevant Participating Agencies in deciding whether to grant this approval and whether any reasonable assistance (which may, subject to Commonwealth and/or State budget processes, include financial or "in kind" assistance) is to be provided.
- 3.12.5. In seeking the approval of the Treasury or the ATO (as applicable) under clause 3.12.4, the Participating Agency concerned will provide the Treasury or the ATO (as applicable) with:
  - a. details of the claim including the factual circumstances which gave rise to the claim and the monetary quantum of the claim;
  - b. a copy of legal advice endorsed by that Participating Agency's Attorney-General or General Counsel (as applicable) as to the merits of the claim (which advice must be kept strictly confidential by the Treasury or the ATO (as applicable) and provided that provision does not result in a loss of legal privilege);
  - c. an assessment of the likely impact on the other Parties if the claim is made; and
  - d. such other information as the Treasury or the ATO (as applicable) may reasonably require in order to assist the Treasury to determine whether or not to give its approval.

- 3.12.6. In considering whether or not to give approval to a Participating Agency regarding the enforcement of the provisions against the other party under any of the Third Party Agreements, the Treasury or the ATO (as applicable) may have regard to:
- a. the information provided by the requesting Participating Agency;
  - b. the impact of the proposed enforcement of these provisions on the rights and liabilities of each of the Parties; and
  - c. any legal advice obtained by the Treasury or the ATO (as applicable) relating to the exercise of these rights.
- 3.12.7. Where the Treasury or the ATO (as applicable) has not approved the enforcement of provisions against another party under a Third Party Agreement, the Participating Agency concerned agrees not to seek to enforce any rights unless and until it has subsequently obtained approval to do so as a result of the dispute resolution process set out in clause 3.8.
- 3.12.8. Any Participating Agency which is authorised by the Treasury or the ATO (as applicable) to take action to enforce the provisions under a Third Party Agreement agrees to co-operate fully with the Treasury or the ATO (as applicable) in enforcing these provisions including providing the Treasury with regular updates on the progress of the enforcement action.

#### **4. Roles and responsibilities of each Party**

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##### **4.1. The role and responsibilities of the Treasury**

- 4.1.1. The Treasury is the Commonwealth agency responsible for leading the SBR Program. This role will be undertaken in a collaborative manner and governed via the SBR Program Board, SBR Steering Group and Taxonomy Approval Committee. To ensure the ongoing integrity of the SBR Solution and a coordinated effort across government in the allocation of resources and realisation of benefits, the Treasury will have prime responsibility for:
- a. governance and oversight of the SBR Solution Architecture (this includes ensuring the SBR Solution Architecture is efficient, effective and ethical);
  - b. monitoring the high level performance of the SBR Solution and resolving issues at a SBR Program level;
  - c. the strategy and planning for the SBR Solution;
  - d. working with Participating Agencies to realise the expected benefits; and
  - e. working with the Parties to manage changes to the SBR Solution.
- 4.1.2. The Treasury, in relation to the SBR Program, will be also be responsible for:
- a. providing leadership in the ongoing development and maintenance of the SBR Program;

- b. maintenance of the SBR Website and publishing relevant content to the SBR Knowledge Repository;
- c. providing secretariat services for the SBR Program Board and the SBR Steering Group (including the preparation of agendas and minutes and the circulation of material outside of meetings), risk/issue/analysis support and reporting for the SBR Program Board and the SBR Steering Group;
- d. outcome monitoring and status reporting on the SBR Solution take-up and sustainability;
- e. managing this MOU;
- f. managing legal frameworks and agreements including SBR Website disclaimers and agreements with software developers and business end users;
- g. facilitating capability planning, strategic change and dispute resolution;
- h. providing new scope liaison and business case support;
- i. ensuring privacy impact assessments are undertaken each time a new agency or group of forms is added to the SBR Program including appropriate consultations with the relevant privacy commissioners and the public as required;
- j. ensuring that regular privacy audits are conducted of the operations of SBR Core Services at least every three years;
- k. providing central architectural management of the SBR Solution;
- l. providing solution integrity and technical input into strategic change management in partnership with the relevant Parties;
- m. providing technical leadership and support for new software developers and potential new agencies in partnership with the relevant Parties;
- n. co-ordinating multi-agency communications including provision of on-line content and publications and public relations and marketing;
- o. providing relationship and communications management with the Australian Accounting Standards Board (AASB) and the International Accounting Standards Board (IASB) in relation to the development of the International Financial Reporting Standards (IFRS) XBRL taxonomy and the XBRL International, and providing chairmanship of the SBR International Forum; and
- p. co-ordinating communications and responses to all international enquiries and ensuring that Australia is appropriately represented at international conferences and events.

4.1.3. The Treasury will also comply with its obligations set out in each Agency Services Agreement.

4.1.4. Each of the Parties acknowledge that the Treasury is not, by virtue of this MOU or an Agency Services Agreement or the SBR Program, an agent of any of the Parties or any of the business end users including in the collection and distribution of forms and information.

## **4.2. The role and responsibilities of the ATO**

4.2.1. In addition to its role as a Participating Agency, the ATO will also be responsible for:

- a. maintenance, hosting and operational management of SBR Core Services;
- b. developing and maintaining the SBR Definitional Taxonomy in accordance with the SBR Taxonomy Architecture;
- c. operational support to Participating Agencies to maintain the SBR Reporting Taxonomies;
- d. maintaining and providing the Credential Services to each of the Participating Agencies;
- e. providing support to the SBR business end users and software developers;
- f. maintaining the Identity Management Client;
- g. keeping the Treasury informed of all proposed changes to the SBR Solution or resolution of defects before such changes or fixes are implemented; and
- h. managing the Agency Services Agreements.

4.2.2. Without limiting clause 3.5, the ATO is responsible for ensuring that the licence for the "identity management client" software (which includes the Key Store API), developed by the ATO Authentication Team and licensed to software developers under the Software Developer's Licence, does not infringe the Intellectual Property Rights of any third party and that the ATO has the right to grant the sub-licence to the software developers.

4.2.3. The ATO is responsible for conducting regular privacy audits of the operations of the SBR Core Services and the Credential Services.

4.2.4. The ATO will also comply with its obligations set out in each Agency Services Agreement.

## **4.3. The role and responsibilities of Innovation**

4.3.1. Innovation will be responsible for providing the Government Authentication Services to each of the Participating Agencies who have entered into an Agency Services Agreement with Innovation as contemplated by clause 6.

4.3.2. Innovation will also comply with its obligations set out in each Agency Services Agreement.

4.3.3. For the initial Participating Agencies who are signatories to this MOU, this MOU supersedes any memoranda of understanding and service level agreements entered into by any of them and Innovation for the provision of the Government Authentication Services, once an Agency Services Agreement has been entered into by that Participating Agency and services have been commenced under that Agency Services Agreement.

4.3.4. Innovation, in relation to the SBR Program, will also be responsible for:

- a. the ongoing development and maintenance of the Government Authentication Services;
- b. evaluation and endorsement of proposed changes to the SBR Solution Architecture as it directly relates to the Government Authentication Services;
- c. providing capability planning and strategic change in relation to the Government Authentication Services; and
- d. ensuring privacy impact assessments are undertaken as appropriate in connection with the Government Authentication Services.

#### **4.4. The role and responsibilities of each of the Participating Agencies**

4.4.1. To the extent that a Participating Agency uses the applicable component of the SBR Solution, each Participating Agency will be responsible for:

- a. diligently performing its obligations and commitments set out in this MOU including actively participating in the governance arrangements and dispute resolution procedures set out in this MOU;
- b. supporting the promotion of the SBR Program to encourage businesses to take-up the SBR Solution;
- c. providing the Treasury, the ATO and Innovation with advance notice of any changes that may impact on the demand of the SBR Solution via the appropriate change request process;
- d. actively participating in issue resolution;
- e. ensuring that there is an open exchange of information including the provision of any reports or assessments relating to the SBR Solution and the SBR Program undertaken by that Participating Agency;
- f. using its best endeavours to ensure that the business end user experience of the SBR Solution meets the expectations of those end users including ensuring that there are appropriate levels of availability and that any queries or complaints are handled in a professional way;
- g. advising the Treasury promptly of any circumstances of which it may be aware that may affect the viability or effective operation of the SBR Program;



- h. complying with its obligations set out in its Agency Services Agreement;
- i. developing and maintaining the SBR Reporting Taxonomies in accordance with the SBR Taxonomy Architecture; and
- j. implementing changes to the SBR Reporting Taxonomy and software within mutually beneficial schedules.

4.4.2. This MOU does not revoke or replace the Agreement on Standard Business Reporting Arrangements for Payroll Tax entered into by the Commonwealth and each of the States and Territories and any variations to that agreement.

## **5. Governance arrangements**

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### **5.1. Establishment of the SBR Program Board**

5.1.1. The Parties have established an SBR Program Board and will continue to operate an SBR Program Board.

### **5.2. The role of the SBR Program Board**

5.2.1. The SBR Program Board will endorse overall plans, ensure the SBR Program remains within agreed scope and strategic intent and, where appropriate, resolve strategic issues. The SBR Program Board also provides advice and assurance to the Secretary to the Treasury as the 'business owner'.

5.2.2. The SBR Program Board will at all times act in accordance with the SBR Program Board Charter including the annexure to that Charter, the Decisions Rights Matrix, which clarifies those matters that should be brought to the SBR Program Board for attention or decision, and those that should be left to other governance bodies. The SBR Program Board may amend the SBR Program Board Charter by agreement with the Chair of the SBR Program Board.

### **5.3. Not used**

### **5.4. Establishment of the SBR Steering Group**

5.4.1. The SBR Program Board has established the SBR Steering Group and will continue to operate the SBR Steering Group for at least 12 months following the Go Live Date.

5.4.2. The SBR Program Board will decide the members of the SBR Steering Group.

### **5.5. The role of the SBR Steering Group**

5.5.1. The SBR Steering Group will have responsibility for the tactical and operational management of the SBR Program.

5.5.2. The SBR Steering Group will also be responsible for:

- a. providing recommendations to the SBR Program Board on strategic matters;
- b. providing decisions and guidance on strategies for the achievement of take-up targets and SBR Program outcomes;
- c. providing decisions and guidance on resolution of cross agency issues in accordance with the Decisions Rights Matrix; and
- d. monitoring SBR Program progress.

5.5.3. The SBR Steering Group will at all times act in accordance with the SBR Steering Group Charter. The SBR Steering Group members may amend the SBR Steering Group Charter by agreement with the Chair of the SBR Steering Group and the SBR Program Board.

#### **5.6. Establishment of the Taxonomy Approval Committee**

5.6.1. The SBR Steering Group has established the Taxonomy Approval Committee as a sub-committee of the SBR Steering Group.

#### **5.7. The role of the Taxonomy Approval Committee**

5.7.1. The Taxonomy Approval Committee will have responsibility for the change management and approval of the SBR Taxonomy.

5.7.2. The Taxonomy Approval Committee will at all times act in accordance with the Taxonomy Approval Committee Charter. The Taxonomy Approval Committee members may amend the Taxonomy Approval Committee Charter by agreement with the SBR Steering Group.

#### **5.8. Representatives**

5.8.1. Each of the Parties have appointed a representative identified in Schedule 1 (Notice Details - Party Representatives). A Party may change its representative by notice to the other Parties. The Treasury's representative is the SBR Program Director.

5.8.2. Each Party will ensure that its representative is authorised to act for that Party in relation to this MOU, and acts as the first point of contact for the other Parties in relation to any disputes arising under this MOU.

#### **5.9. Withdrawal of a Party**

5.9.1. Should any Party wish to withdraw from this MOU and from its involvement in the SBR Program, it will first advise the SBR Program Board of its intention.

5.9.2. Each of the Parties agree to work together to agree and implement any transition out arrangements following the withdrawal of a Party.

5.9.3. If a Party withdraws from this MOU, this MOU will continue with respect to the remaining Parties.

#### **5.10. Accession of another agency**

5.10.1. If, after the Go Live Date, another Commonwealth, State or Territory agency wishes to join the SBR Program, the SBR Program Board will consider their accession to the SBR Program.

5.10.2. If it is agreed that another agency is to join the SBR Program and sign up to this MOU, the Treasury will arrange for any necessary amendments to this MOU and any other documentation to be made to allow for its accession, and:

- a. if that agency has a memorandum of understanding or service level agreement with Innovation for the provision of Government Authentication Services (**Existing Agreement**) - those services will continue to be provided under the Existing Agreement; and
- b. if that agency does not have an Existing Agreement with Innovation and wishes to obtain Government Authentication Services specific to the SBR Program, or does have an Existing Agreement but wishes to obtain additional Government Authentication Services, ATO, the Treasury and Innovation will cooperatively develop and negotiate an Agency Services Agreement for that agency for the additional services sought.

### **6. Agency Services Agreements**

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6.1.1. The ATO, the Treasury, Innovation and each Participating Agency (excluding APRA) will cooperatively develop and negotiate an Agency Services Agreement for each Participating Agency by 30 June 2010. APRA will develop and negotiate its Agency Services Agreement by 30 June 2011.

6.1.2. Each Agency Services Agreement will specify the services that the Participating Agency is to receive, the service levels for the services provided and other relevant terms including any other performance indicators.

6.1.3. The termination or expiry of an Agency Services Agreement will not affect:

- a. this MOU, or
- b. another Agency Services Agreement (unless another Agency Services Agreement states otherwise).

6.1.4. In the event and to the extent of any inconsistency between this MOU and an Agency Services Agreement, this MOU will take priority to the extent of any inconsistency.

## **7. Termination**

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- 7.1.1. Subject to clause 7.1.2, this MOU will continue to have effect unless:
- a. it is replaced by a new memorandum of understanding between all of the Parties; or
  - b. it is terminated by agreement by all of the Parties.
- 7.1.2. Unless a State or Territory notifies the Treasury otherwise, this MOU and the corresponding Agency Services Agreement will terminate for that State or Territory on 30 June 2013.
- 7.1.3. Each of the Parties agree to work together to agree and implement any transition out arrangements following the termination of this MOU, including the termination of this MOU under clause 7.1.2.
- 7.1.4. Despite the expiry or earlier termination of this MOU, each of the Parties agree that clauses of this MOU that relate to the following matters continue to apply:
- a. intellectual property rights;
  - b. confidentiality;
  - c. privacy, security and record keeping;
  - d. third party claims;
  - e. this clause 7.1.4; and
  - f. any other provision which expressly or by implication from its nature is intended to continue.

## **8. Miscellaneous**

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### **8.1. Notices**

- 8.1.1. Notices under this MOU will be in writing, marked for the attention of the recipient's representative, and sent to that representative's address by hand delivery, ordinary or registered pre-paid post, or facsimile or e-mail transmission in accordance with the notice details set out in Schedule 1 (Notice Details - Party Representatives), and will be taken to be received by the representative:
- a. if sent by hand delivery or registered pre-paid post – on the date it is delivered;
  - b. if sent by ordinary pre-paid post – 3 Business Days after the date of posting; or
  - c. if sent by electronically – on the Business Day next following the day on which the transmission was sent in its entirety to the representative's facsimile machine or email system (as the case may be).

8.1.2. A notice that is given by a Party may be signed by that Party's representative or other authorised officer.

**8.2. Variation of this MOU**

8.2.1. Unless specified otherwise in relation to a particular clause or Schedule, this MOU can only be varied with the written agreement of all Parties.

**8.3. Execution of this MOU**

8.3.1. This MOU may be executed in several counterparts, all of which taken together will constitute one single memorandum of understanding between the Parties.

SIGNING PAGE

SIGNED for and on behalf of the Commonwealth of Australia as represented by the Department of the Treasury by:

Richard Murray  
Signature of Officer

Richard Murray  
Name of Officer (print)

Acting Secretary.  
Office held (print)

22 June 2010.  
Date

SIGNED for and on behalf of the Commonwealth of Australia as represented by the Australian Taxation Office by:

Michael D'Ascenzo  
Signature of Officer

MICHAEL D'ASCENZO  
Name of Officer (print)

COMMISSIONER  
Office held (print)

22 JUNE 2010  
Date

SIGNED for and on behalf of the Australian Securities and Investments Commission by:

AD  
Signature of Officer

A D'ALOISIO  
Name of Officer (print)

CHAIRMAN  
Office held (print)

24 JUNE 2010.  
Date

SIGNED for and on behalf of the Australian Prudential Regulation Authority by:

J. F. Laker  
Signature of Officer

JOHN F. LAKER  
Name of Officer (print)

CHAIRMAN  
Office held (print)

23 JUNE 2010  
Date

SIGNED for and on behalf of the State of New South Wales as represented by the Office of State Revenue NSW Treasury by:

\_\_\_\_\_  
Signature of Officer

Michael Schur

\_\_\_\_\_  
Name of Officer (print)

Secretary, NSW Treasury

\_\_\_\_\_  
Office held (print)

\_\_\_\_\_  
Date

SIGNED for and on behalf of the State of Victoria as represented by the Department of Treasury and Finance by:

\_\_\_\_\_  
Signature of Officer

\_\_\_\_\_  
Name of Officer (print)

\_\_\_\_\_  
Office held (print)

\_\_\_\_\_  
Date

SIGNED for and on behalf of the State of Queensland as represented by the Queensland Office of State Revenue by:

\_\_\_\_\_  
Signature of Officer

\_\_\_\_\_  
Name of Officer (print)

\_\_\_\_\_  
Office held (print)

\_\_\_\_\_  
Date

SIGNED for and on behalf of the State of Western Australia as represented by the Western Australian Department of Treasury and Finance by:

\_\_\_\_\_  
Signature of Officer

\_\_\_\_\_  
Name of Officer (print)

\_\_\_\_\_  
Office held (print)

\_\_\_\_\_  
Date

SIGNED for and on behalf of the State of South Australia as represented by the Department of Treasury and Finance by:

---

Signature of Officer

---

Name of Officer (print)

---

Office held (print)

---

Date

SIGNED for and on behalf of the Australian Capital Territory as represented by the Australian Capital Territory Department of Treasury by:

---

Signature of Officer

---

Name of Officer (print)

---

Office held (print)

---

Date

SIGNED for and on behalf of the State of Tasmania as represented by the Department of Treasury and Finance Tasmania by:

---

Signature of Officer

---

Name of Officer (print)

---

Office held (print)

---

Date

SIGNED for and on behalf of the Northern Territory of Australia as represented by the Northern Territory of Australia Treasury by:

---

Signature of Officer

---

Name of Officer (print)

---

Office held (print)

---

Date



SIGNED for and on behalf of the  
Australian Bureau of Statistics by:

\_\_\_\_\_  
Signature of Officer

\_\_\_\_\_  
Name of Officer (print)

\_\_\_\_\_  
Office held (print)

\_\_\_\_\_  
Date

SIGNED for and on behalf of the  
Commonwealth of Australia as  
represented by the Department of  
Innovation, Industry, Science and  
Research by:

*Mark Ian Paterson*  
\_\_\_\_\_  
Signature of Officer

*MARK IAN PATERSON*  
\_\_\_\_\_  
Name of Officer (print)

*SECRETARY*  
\_\_\_\_\_  
Office held (print)

*21 JUNE 2010*  
\_\_\_\_\_  
Date

## **SCHEDULE 1 NOTICE DETAILS - PARTY REPRESENTATIVES**

For the purposes of this MOU, the representatives are as listed below (or such other persons as a Party notifies the other Parties in writing):

Party	Representative	Position	Address	Telephone	Fax	Email
Department of the Treasury	Paul Madden	SBR Program Director	The Treasury, Langton Crescent, Parkes ACT	0 262633612	02 62735465	paul.madden@treasury.gov.au
ATO	David Buttker	Second Commissioner, ATO	Narellan Street Canberra ACT 2600	02 6216 2009		<a href="mailto:david.butler@ato.gov.au">david.butler@ato.gov.au</a>
ASIC	Tony D'Aloisio	Chairman	GPO Box 9827 Sydney NSW 2001	02 9911 2002	02 9911 2010	tony.d'aloisio@asic.gov.au
APRA	Colin Cayless	General Manager, Business Services	400 George Street, Sydney NSW	02 9210 3168		colin.cayless@apra.gov.au
Australian Capital Territory Department of Treasury	Graeme Dowell	Commissioner for ACT Revenue	Level 1, Canberra Nara Centre, 1 Constitution	02 6207 0009		Graeme.dowell@act.gov.au

Party	Representative	Position	Address	Telephone	Fax	Email
			Avenue, Canberra ACT 2601			
NSW Treasury	Tony Newbury	Chief Commissioner of State Revenue, NSW Treasury	GPO Box 4042, Sydney, NSW, 2001	02 9689 6661	02 9689 6671	tony.newbury@osr.nsw.gov.au
Department of Treasury and Finance - Victoria	Grant Hehir	Secretary to the Department of Treasury and Finance	Level 4, 1 Treasury Place East Melbourne 3002	03 9651 6239	03 9651 5027	grant.hehir@dtf.vic.gov.au
Queensland Treasury Department	David Smith	Commissioner of State Revenue	Level 14, 33 Charlotte Street Brisbane QLD 4000	07 3227 8702		David.smith @osr.qld.gov.au
Western Australia Department of Treasury and Finance	Bill Sullivan	Commissioner of State Revenue	Level 4 West, QBE House 200 St Georges Tce, Perth, WA	08 9262 1401		Bill.Sullivan@dtf.wa.gov.au

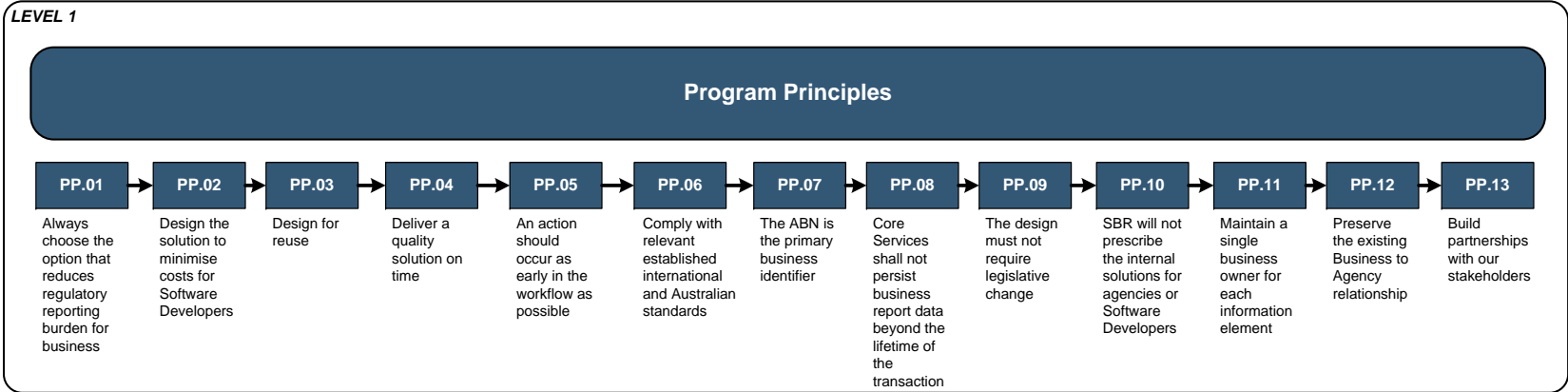
Party	Representative	Position	Address	Telephone	Fax	Email
			6000			
Department of Treasury and Finance SA	Mike Walker	Commissioner of State Taxation	GPO Box 1353 Adelaide SA 5001	08 8226 3786	08 8226 3788	mike.walker@sa.gov.au
Department of Treasury and Finance Tasmania	Wendy Sawford	Commissioner of State Revenue	Level 3, 80 Elizabeth Street, Hobart TAS	03 6233 4018		wendy.sawford@treasury.tas.gov.au
Northern Territory Treasury	Craig Vukman	Commissioner of Territory Revenue	GPO Box 1974 Darwin NT 0801	08 89997935		Craig.vukman@nt.gov.au
DIISR	Trish Porter	General Manager	GPO Box 9839, Canberra ACT 2601	02 6213 7711	02 6290 8044	trish.porter@innovation.gov.au

**SCHEDULE 2 SBR DESIGN PRINCIPLES**

# SBR Program Principles

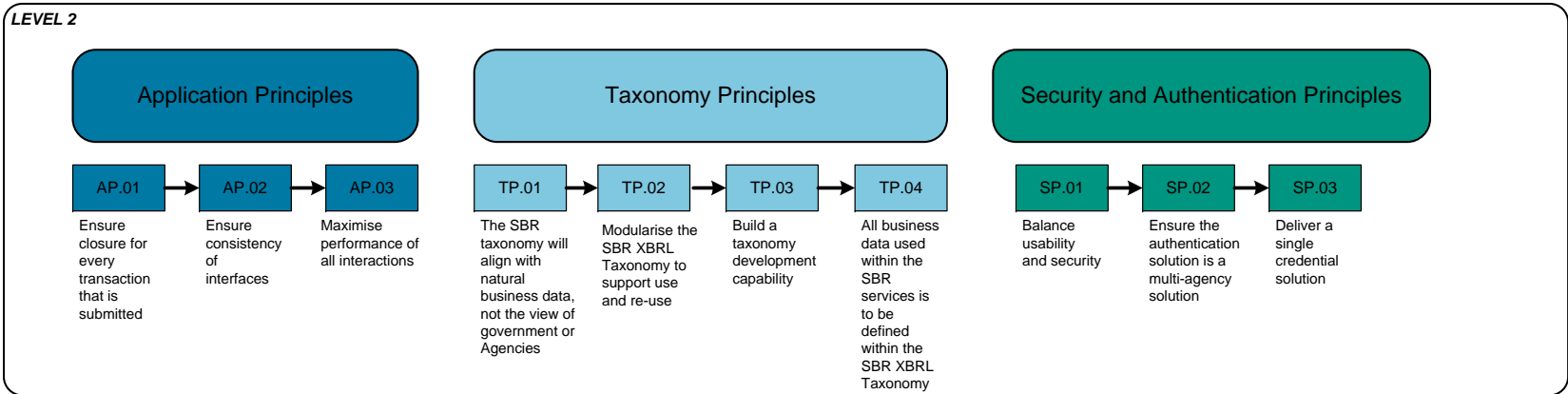
**Principles Priority**

The principles in this document, within each level (e.g. Program, Application, Taxonomy, Security and Authentication) are organised in order of priority. In the event of conflict, each principle is over-riden by the principles that precede it.



**Principles Hierarchy**

These principles establish the framework within which design decisions are made. Where a decision is influenced by two different principles, the Program level principle is to be the over-riding rule.



# SBR Program Change Principles

**Principles Priority**

The principles within each level are organised in order of priority. In the event of conflict, each principle is overridden by the principles that precede it.

