

Payment Times Reporting

Understanding Reporting Fields – interim guidance

December 2024

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| **About this document** |
| This document has been developed to provide reporting entities under the *Payment Times Reporting Act 2020* (the **Act**) with additional information about the reporting fields ahead of preparing and completing a payment times report **for reporting periods commencing on or after 1 July 2024**. It may also help users of the Payment Times Reports Register to understand the calculations and basis for preparation of the relevant payment times reports.  A reporting entity must submit its reports through the [Payment Times Reporting Portal](https://portal.paymenttimes.gov.au/), accessible through the Payment Times Reporting Regulator’s website at [www.paymenttimes.gov.au](http://www.paymenttimes.gov.au). The report must be completed using prescribed data fields that align with the entity’s specific circumstances and the type of report it needs to submit.  This document contains the various fields for the different type of reports that may be used by entities. |

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| Important Note about this interim guidance  This December 2024 document serves as an initial guide to help entities understand the reporting fields required for payment times reports for reporting periods starting on or after 1 July 2024.  Please note that the material in this document provides an early indication of the reporting fields. The information is not yet final or comprehensive.  An updated version of this document will be released early in the new year. It will include:   * additional guidance on the report submission process, and * expanded guidance and validation details for each reporting field.   A separate worked example document will also be provided to help entities complete their reports. |

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# Datasets

Reporting field descriptions in this document contain references to a ‘**TCP Dataset**’ and an ‘**SBTCP Dataset**’. These terms are explained below.

To prepare a report and meet relevant content requirements, a reporting entity will generally need to compile a dataset of payments, referred to as the Trade Credit Payments Dataset (**TCP Dataset**). They will then use the TCP Dataset to create a Small Business Trade Credit Payments Dataset (**SBTCP Dataset**) by running the ABNs from the TCP Dataset through the Small Business Identification Tool (SBI Tool).

Reporting entities can develop the TCP Dataset in a way that suits their needs, provided all required payments are accurately collected, classified and understood, and all necessary details (as specified in the Payment Times Reporting Rules 2024) are captured. For this reason, specific dataset templates are not included in this document.

Datasets do not need to be submitted with payment times reports but must be retained in line with record keeping requirements in the Act.

# Types of payment times reports

## Report types included in this document

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| --- | --- |
| **Report type** | **Description and Applicability Criteria** |
| **Standard Payment Times Report (PTR)** | Standard report for periods commencing on or after 1 July 2024.  To be used by all reporting entities unless their circumstances fall into one of the four categories (outlined below) requiring modified reporting. |
| **Modified PTR - AASB 8** | Modified report for a reporting entity that was required to comply with AASB 8: Operating Segments (or an equivalent financial reporting standard of a foreign jurisdiction) in the preparation of its financial reports for the financial year immediately preceding a reporting period. |
| **Modified PTR - Nil Reporter** | Modified report for a reporting entity that, along with its controlled entities, has not made **any** payments to Australian small business suppliers (as per the **SBI** Tool). |
| **Modified PTR - External Administration** | Modified report for a reporting entity that was in external administration:   * at any time during a reporting period, or * after the reporting period ends but before the due date of the payment times report for the reporting period. |
| **Modified PTR - Nominated Entity** | Modified report for a reporting entity that was specified in a reporting nominee determination in effect during the reporting period.  ***Note****: Reporting nominees must use the standard report* |

### Standard Payment Times Report

| **STANDARD PAYMENT TIMES REPORT** | | | | | |
| --- | --- | --- | --- | --- | --- |
| **Field Name** | **Field Type** | **Field Format** | | **Description** |
| **Entity Details** | | | | | |
| Entity Name | Pre-populated | | | Reporting entity's name as registered on the Australian Business Register. |
| Entity ABN | Pre-populated | | | Reporting entity's Australian Business Number, if applicable. |
| Entity ACN | Pre-populated | | | Reporting entity's Australian Company Number, if applicable. |
| Entity ARBN | Pre-populated | | | Reporting entity's Australian Registered Body Number, if applicable. |
| **Report Details** | | | | | |
| *Reporting Period* | | | | | |
| Reporting period start date | Mandatory | DD/MM/YYYY | | The starting date of the reporting period covered in the report. |
| Reporting period end date | Mandatory | DD/MM/YYYY | | The end date of the reporting period covered in the report. |
| *Approver* | | | | | |
| Approving responsible member given name | Recommended | Text | | Given name of the responsible member who approved the report. |
| Approving responsible member family name | Mandatory | Text | | Family name of the responsible member who approved the report. |
| Responsible member approval date | Mandatory | DD/MM/YYYY | | The date that the responsible member who approved the report. |
| **Payment Practices** | | | | | |
| Offers supply chain finance arrangements | Mandatory | Single selection from list/ dropdown | | Whether or not, during the reporting period, the reporting entity or any of its controlled entities, offered supply chain financing options to small business suppliers.  Select from options: Yes / No  ***Note****: If answered yes, details of supply chain financing options are to be provided in the 'Report Comments' field.* |
| Practices or arrangements to charge fees in the procurement process | Mandatory | Single selection from list/ dropdown | | Whether or not, during the reporting period, the reporting entity or any of its controlled entities, charged fees for small businesses to participate in procurement processes.  Select from options: Yes / No  ***Note****: If answered yes, details of any fees collected by the reporting entity or entities it controls are to be provided in the 'Report Comments' field.* |
| Payment practices to small business - legal or voluntary obligations | Mandatory | Single selection from list/ dropdown | | Whether or not the reporting entity, or any of its controlled entities, have legal or voluntary obligations regarding payment times and practices for small business suppliers (e.g. industry codes or security of payment laws).  Select from options: Yes / No  ***Note:***  *If answered yes, details of obligations are to be provided in the 'Report Comments' field*. |
| **Payment Terms** | | | | | |
| Most common payment term (statistical mode) | Mandatory | Whole Number  [0] | | The statistical mode of all payment terms in the **SBTCP Dataset.**  This is the most common payment term of all payments that have been made under a trade credit arrangement to small business suppliers by the reporting entity and all its controlled entities (considered as a group). |
| Receivable terms compared to most common payment term | Mandatory | Single selection from list/ dropdown | | Whether the most commonly offered receivable term for the reporting entity and all its controlled entities (considered as a group) is shorter, longer, or the same as the most common payment term.  Select from options: Longer / Shorter / Same | |
| Range of most common payment terms - minimum | Mandatory\*  *\*Displayed only if reporting entity has controlled entities* | Whole Number  [0] | | The minimum value in the range of the most common payment terms for each individual entity within in the consolidated group, as per the **SBTCP Dataset**.  This is the lowest of the following values:   * the statistical mode payment term of the reporting entity itself and * the statistical mode payment term of each of its controlled entities |
| Range of most common payment terms - maximum | Mandatory\*  *\*Displayed only if reporting entity has controlled entities* | Whole Number  [0] | | The maximum value in the range of the most common payment terms for each individual entity within the consolidated group, as per the **SBTCP Dataset**.  This is the highest of the following values:   * the statistical mode payment term of the reporting entity itself and * the statistical mode payment term of each of its controlled entities |
| Expected most common payment term for next period (estimate) | Mandatory | Whole Number  [0] | | An estimate, for the next reporting period, of the expected most common payment term for the reporting entity and all its controlled entities (considered as a group), based on any anticipated changes in payment practices.  If no changes are expected, the same values as in the current period can be reported. |
| Expected range of most common payment terms for next period - minimum (estimate) | Mandatory\*  *\*Displayed only if reporting entity has controlled entities* | Whole Number  [0] | | An estimate, for the next reporting period, of the expected minimum value in the range for the most common payment terms for each individual entity within the consolidated group, based on any anticipated changes in payment practices.  If no changes are expected, the same values as in the current period can be reported. |
| Expected range of most common payment terms for next period - maximum (estimate) | Mandatory\*  *\*Displayed only if reporting entity has controlled entities* | Whole Number  [0] | | An estimate, for the next reporting period, of the expected maximum value in the range of the most common payment terms for each individual entity within the consolidated group, based on any anticipated changes in payment practices.  If no changes are expected, the same values as in the current period can be reported. |
| **Payment Times** | | | | | |
| Average payment time | Mandatory | | Number  [0.00] | The statistical mean of all payment times in the **SBTCP Dataset**.  This is the (arithmetic) average payment time of all payments made under a trade credit arrangement to small business suppliers by the reporting entity and all its controlled entities (considered as a group). |
| Median payment time | Mandatory | | Number  [0.00] | The statistical median of all payment times in the **SBTCP Dataset**.  This is the median payment time of all payments made under a trade credit arrangement to small business suppliers by the reporting entity and all its controlled entities (considered as a group). |
| 80th percentile payment time | Mandatory | Number  [0.00] | | The 80th percentile value of all payment times in the **SBTCP Dataset**.  This is the number of days it took the reporting entity and all its controlled entities (considered as a group) to make 80% of the payments under a trade credit arrangement to small business suppliers. |
| 95th percentile payment time | Mandatory | Number  [0.00] | | The 95th percentile value of all payment times in the **SBTCP Dataset**.  This is the number of days it took the reporting entity and all its controlled entities (considered as a group) to make 95% of the payments under a trade credit arrangement to small business suppliers. |
| Percentage of small business trade credit arrangements paid within payment terms | Mandatory | Number  [0.00] | | ((Number of payments in **SBTCP Dataset** where payment time ≤ payment term) ÷ Number of payments in **SBTCP Dataset**) x 100  This is the proportion of the number payments, made under a trade credit arrangement to small business suppliers by the reporting entity and all its controlled entities (considered as a group), where the payment time is less than or equal to the payment term (for that particular payment). |
| Invoices paid within 30 days (%) | Mandatory | Number  [0.00] | | ((Number of payments in **SBTCP Dataset** where Payment Time ≤ 30 days) ÷ Number of payments in **SBTCP Dataset**) x 100  This is the proportion of the number of payments, made under a trade credit arrangement to small business suppliers by the reporting entity and all its controlled entities (considered as a group), where the payment time is less than or equal to 30 days. |
| Invoices paid in 31-60 days (%) | Mandatory | Number  [0.00] | | ((Number of payments in **SBTCP Dataset** where Payment Time > 30 days and ≤ 60 days) ÷ Number of payments in **SBTCP Dataset**) x 100  This is the proportion of the number of payments, made under a trade credit arrangement to small business suppliers by the reporting entity and all its controlled entities (considered as a group), where the payment time is between 31 and 60 days. |
| Invoices paid over 60 days (%) | Mandatory | Number  [0.00] | | ((Number of payments in **SBTCP Dataset** where Payment Time > 60 days) ÷ Number of payments in **SBTCP Dataset**) x 100  This is the proportion of the number of payments, made under a trade credit arrangement to small business suppliers by the reporting entity and all its controlled entities (considered as a group), where the payment time is more than 60 days. |
| **Miscellaneous** | | | | | |
| Small business trade credit payments as a percentage of total number of trade credit payments | Mandatory | Number  [0.00] | | ((Number of payments in the **SBTCP Dataset** + number of partial payments to Australian small business suppliers) ÷ Number of payments in the **TCP Dataset**) x 100  This is the number of payments made under a trade credit arrangement to small business suppliers as a percentage of the total number of payments made under a trade credit arrangement (to all Australian entities) by the reporting entity and all its controlled entities (considered as a group). |
| Percentage of Peppol enabled small business procurement | Mandatory | Number  [0.00] | | (Number of payments that are Peppol capable payments in the **SBTCP Dataset** ÷ Number of payments in the **SBTCP Dataset**) x 100  This is the proportion of payments made under a trade credit arrangement to small business suppliers by the reporting entity and all its controlled entities (considered as a group) under that used Peppol-enabled systems. |
| Report comments | Optional  (Note: mandatory in certain circumstances – see description) | Text | | Explain and provide context for the reporting entity’s payment times and practices.  Entities must provide reasonable additional information relating to any of the following:   * Material events that affected payment times and practices. * Changes to financial reporting practices or methods. * Identification of controlled entities for which payment data was excluded, explaining why the information was not accessible. * Any other details without which the report is likely to be misleading in a material respect.   Comments should not include any personal or commercially sensitive information. |
| **Declaration** | | | | | |
| Declaration | Mandatory | Checkbox | |  |

### Modified Report - AASB 8

| **MODIFIED PAYMENT TIMES REPORT – AASB 8**  **Entity adopting AASB 8 in the preparation of financial reports** | | | | |
| --- | --- | --- | --- | --- |
| **Field Name** | **Field Type** | **Field Format** | | **Description** | |
| **Entity Details** | | | | | |
| Entity Name | Pre-populated | | | Reporting entity's name as registered on the Australian Business Register. | |
| Entity ABN | Pre-populated | | | Reporting entity's Australian Business Number, if applicable. | |
| Entity ACN | Pre-populated | | | Reporting entity's Australian Company Number, if applicable. | |
| Entity ARBN | Pre-populated | | | Reporting entity's Australian Registered Body Number, if applicable. | |
| **Report Details** | | | | | |
| *Reporting Period* | | | | | |
| Reporting period start date | Mandatory | | DD/MM/YYYY | The starting date of the reporting period covered in the report. | |
| Reporting period end date | Mandatory | | DD/MM/YYYY | The end date of the reporting period covered in the report. | |
| *Approver* | | | | | |
| Approving responsible member given name | Recommended | | Text | Given name of the responsible member who approved the report. | |
| Approving responsible member family name | Mandatory | | Text | Family name of the responsible member who approved the report. | |
| Responsible member approval date | Mandatory | | DD/MM/YYYY | The date that the responsible member who approved the report. | |
| **Payment Practices** | | | | | |
| Offers supply chain finance arrangements | Mandatory | | Single selection from list/dropdown | Whether or not, during the reporting period, the reporting entity or any of its controlled entities, offered supply chain financing options to small business suppliers.  Select from options: Yes / No  ***Note:*** *If answered yes, details of supply chain financing options are to be provided in the 'Report Comments' field.* | |
| Practices or arrangements to charge fees in the procurement process | Mandatory | | Single selection from list/dropdown | Whether or not, during the reporting period, the reporting entity or any of its controlled entities, charged fees for small businesses to participate in procurement processes.  Select from options: Yes / No  ***Note:*** *If answered yes, details of any fees collected by the reporting entity or entities it controls are to be provided in the 'Report Comments' field.* | |
| Payment practices to small business - legal or voluntary obligations | Mandatory | | Single selection from list/dropdown | Whether or not the reporting entity, or any of its controlled entities, have legal or voluntary obligations regarding payment times and practices for small business suppliers (e.g. industry codes or security of payment laws).  Select from options: Yes / No  ***Note:*** *If answered yes, details of obligations are to be provided in the 'Report Comments' field.* | |
| **Payment Terms** | | | | | |
| Most common payment term (statistical mode) | Mandatory | Whole Number  [0] | | The statistical mode of all payment terms in the **SBTCP Dataset.**  This is the most common payment term of all payments that have been made under a trade credit arrangement to small business suppliers by the reporting entity and all its controlled entities (considered as a group). | |
| Receivable terms compared to most common payment term | Mandatory | Single selection from list/ dropdown | | Whether the most commonly offered receivable term for the reporting entity and all its controlled entities (considered as a group) is shorter, longer, or the same as the most common payment term.  Select from options: Longer / Shorter / Same) | |
| Range of most common payment terms - minimum | Mandatory\*  *\*Displayed only if reporting entity has controlled entities* | Whole Number  [0] | | The minimum value in the range of the most common payment terms for each individual entity within in the consolidated group, as per the **SBTCP Dataset**.  This is the lowest of the following values:   * the statistical mode payment term of the reporting entity itself and * the statistical mode payment term of each of its controlled entities | |
| Range of most common payment terms - maximum | Mandatory\*  *\*Displayed only if reporting entity has controlled entities* | Whole Number  [0] | | The maximum value in the range of the most common payment terms for each individual entity within the consolidated group, as per the **SBTCP Dataset**.  This is the highest of the following values:   * the statistical mode payment term of the reporting entity itself and * the statistical mode payment term of each of its controlled entities | |
| Expected most common payment term for next period (estimate) | Mandatory | Whole Number  [0] | | An estimate, for the next reporting period, of the expected most common payment term for the reporting entity and all its controlled entities (considered as a group), based on any anticipated changes in payment practices.  If no changes are expected, the same values as in the current period can be reported. | |
| Expected range of most common payment terms for next period - minimum (estimate) | Mandatory\*  *\*Displayed only if reporting entity has controlled entities* | Whole Number  [0] | | An estimate, for the next reporting period, of the expected minimum value in the range for the most common payment terms for each individual entity within the consolidated group, based on any anticipated changes in payment practices.  If no changes are expected, the same values as in the current period can be reported. | |
| Expected range of most common payment terms for next period - maximum (estimate) | Mandatory\*  *\*Displayed only if reporting entity has controlled entities* | Whole Number  [0] | | An estimate, for the next reporting period, of the expected maximum value in the range of the most common payment terms for each individual entity within the consolidated group, based on any anticipated changes in payment practices.  If no changes are expected, the same values as in the current period can be reported. | |
| **Payment Times** | | | | | |
| Average payment time | Mandatory | Number  [0.00] | | The statistical mean of all payment times in the **SBTCP Dataset**.  This is the (arithmetic) average payment time of all payments made under a trade credit arrangement to small business suppliers by the reporting entity and all its controlled entities (considered as a group). | |
| Median payment time | Mandatory | Number  [0.00] | | The statistical median of all payment times in the **SBTCP Dataset**.  This is the median payment time of all payments made under a trade credit arrangement to small business suppliers by the reporting entity and all its controlled entities (considered as a group). | |
| 80th percentile payment time | Mandatory | Number  [0.00] | | The 80th percentile value of all payment times in the **SBTCP Dataset**.  This is the number of days it took the reporting entity and all its controlled entities (considered as a group) to make 80% of the payments under a trade credit arrangement to small business suppliers. | |
| 95th percentile payment time | Mandatory | Number  [0.00] | | The 95th percentile value of all payment times in the **SBTCP Dataset**.  This is the number of days it took the reporting entity and all its controlled entities (considered as a group) to make 95% of the payments under a trade credit arrangement to small business suppliers. | |
| Percentage of small business trade credit arrangements paid within payment terms | Mandatory | Number  [0.00] | | ((Number of payments in **SBTCP Dataset** where payment time ≤ payment term) ÷ Number of payments in **SBTCP Dataset**) x 100  This is the proportion of the number payments, made under a trade credit arrangement to small business suppliers by the reporting entity and all its controlled entities (considered as a group), where the payment time is less than or equal to the payment term (for that particular payment). | |
| Invoices paid within 30 days (%) | Mandatory | Number  [0.00] | | ((Number of payments in **SBTCP Dataset** where Payment Time ≤ 30 days) ÷ Number of payments in **SBTCP Dataset**) x 100  This is the proportion of the number of payments, made under a trade credit arrangement to small business suppliers by the reporting entity and all its controlled entities (considered as a group), where the payment time is less than or equal to 30 days. | |
| Invoices paid in 31-60 days (%) | Mandatory | Number  [0.00] | | ((Number of payments in **SBTCP Dataset** where Payment Time > 30 days and ≤ 60 days) ÷ Number of payments in **SBTCP Dataset**) x 100  This is the proportion of the number of payments, made under a trade credit arrangement to small business suppliers by the reporting entity and all its controlled entities (considered as a group), where the payment time is between 31 and 60 days. | |
| Invoices paid over 60 days (%) | Mandatory | Number  [0.00] | | ((Number of payments in **SBTCP Dataset** where Payment Time > 60 days ÷ Number of payments in **SBTCP Dataset)**) x 100  This is the proportion of the number of payments, made under a trade credit arrangement to small business suppliers by the reporting entity and all its controlled entities (considered as a group), where the payment time is more than 60 days. | |
| **Operating Segments** | | | | | |
| *Operating Segment 1* | | | | | |
| Operating Segment Name | Mandatory | Text | | Name of the Operating Segment, as reflected in the reporting entity's consolidated financial reports. | |
| Operating Segment - Most common payment term (statistical mode) | Mandatory | Whole Number  [0] | | The statistical mode of all payment terms in the **SBTCP Dataset** that relate to the relevant operating segment.  This is the most common payment term of all payments that have been made under a trade credit arrangement to small business suppliers and allocated to the relevant operating segment for financial reporting purposes. | |
| Operating Segment - Average payment time | Mandatory | Number  [0.00] | | The statistical mean of the payment times in the **SBTCP Dataset** that relate to the relevant operating segment.  This is the (arithmetic) average payment time of all payments that have been made under a trade credit arrangement to small business suppliers and allocated to the relevant operating segment for financial reporting purposes. | |
| Operating Segment - Median payment time | Mandatory | Number  [0.00] | | The statistical median of the payment times in the **SBTCP Dataset** that relate to the relevant operating segment.  This is the median payment time of all payments that have been made under a trade credit arrangement to small business suppliers and allocated to the relevant operating segment for financial reporting purposes. | |
| Operating Segment - 80th percentile payment time | Mandatory | Number  [0.00] | | The 80th percentile value of the payment times in the **SBTCP Dataset** that relate to the relevant operating segment.  This is the number of days to make 80% of the payments that have been made under a trade credit arrangement to small business suppliers and allocated to the relevant operating segment for financial reporting purposes. | |
| Operating Segment - 95th percentile payment time | Mandatory | Number  [0.00] | | The 95th percentile value of the payment times in the **SBTCP Dataset** that relate to the relevant operating segment.  This is the number of days to make 95% of the payments that have been made under a trade credit arrangement to small business suppliers and allocated to the relevant operating segment for financial reporting purposes. | |
| Operating Segment –  Percentage of small business trade credit arrangements paid within payment terms | Mandatory | Number  [0.00] | | ((Number of payments in **SBTCP Dataset** that relate to the relevant operating segment where payment time ≤ payment term) ÷ Number of payments in **SBTCP Dataset** that relate to the relevant operating segment) x 100  This is the proportion of the number of payments that have been made under a trade credit arrangement to small business suppliers and allocated to the relevant operating segment for financial reporting purposes, where the payment time is less than or equal to the payment term (for that particular payment). | |
| Operating Segment - Invoices paid within 30 days (%) | Mandatory | Number  [0.00] | | ((Number of payments in **SBTCP Dataset** that relate to the relevant operating segment, where payment time where Payment Time ≤ 30 days) ÷ Number of payments in **SBTCP Dataset** that relate to the relevant operating segment) x 100  This is the proportion of the number of payments that have been made under a trade credit arrangement to small business suppliers and allocated to the relevant operating segment for financial reporting purposes, where the payment time is less than or equal to 30 days. | |
| Operating Segment - Invoices paid in 31-60 days (%) | Mandatory | Number  [0.00] | | ((Number of payments in **SBTCP Dataset** that relate to the relevant operating segment, where payment time is > 30 days and ≤ 60 days) ÷ Number of payments in **SBTCP Dataset** that relate to the relevant operating segment) x 100  This is the proportion of the number of payments that have been made under a trade credit arrangement to small business suppliers and allocated to the relevant operating segment for financial reporting purposes, where the payment time is between 31 and 60 days. | |
| Operating Segment - Invoices paid over 60 days (%) | Mandatory | Number  [0.00] | | ((Number of payments in **SBTCP Dataset** that relate to the relevant operating segment, where payment time is > 60 days) ÷ Number of payments in **SBTCP Dataset** that relate to the relevant operating segment) x 100  This is the proportion of the number of payments that have been made under a trade credit arrangement to small business suppliers and allocated to the relevant operating segment for financial reporting purposes, where the payment time is more than 60 days. | |
| *Operating Segment 2* | | | | | |
| Operating Segment Name | Mandatory | Text | | Name of the Operating Segment, as reflected in the reporting entity's consolidated financial reports. | |
| Operating Segment - Most common payment term (statistical mode) | Mandatory | Whole Number  [0] | | The statistical mode of all payment terms in the **SBTCP Dataset** that relate to the relevant operating segment.  This is the most common payment term of all payments that have been made under a trade credit arrangement to small business suppliers and allocated to the relevant operating segment for financial reporting purposes. | |
| Operating Segment - Average payment time | Mandatory | Number  [0.00] | | The statistical mean of the payment times in the **SBTCP Dataset** that relate to the relevant operating segment.  This is the (arithmetic) average payment time of all payments that have been made under a trade credit arrangement to small business suppliers and allocated to the relevant operating segment for financial reporting purposes. | |
| Operating Segment - Median payment time | Mandatory | Number  [0.00] | | The statistical median of the payment times in the **SBTCP Dataset** that relate to the relevant operating segment.  This is the median payment time of all payments that have been made under a trade credit arrangement to small business suppliers and allocated to the relevant operating segment for financial reporting purposes. | |
| Operating Segment - 80th percentile payment time | Mandatory | Number  [0.00] | | The 80th percentile value of the payment times in the **SBTCP Dataset** that relate to the relevant operating segment.  This is the number of days to make 80% of the payments that have been made under a trade credit arrangement to small business suppliers and allocated to the relevant operating segment for financial reporting purposes. | |
| Operating Segment - 95th percentile payment time | Mandatory | Number  [0.00] | | The 95th percentile value of the payment times in the **SBTCP Dataset** that relate to the relevant operating segment.  This is the number of days to make 95% of the payments that have been made under a trade credit arrangement to small business suppliers and allocated to the relevant operating segment for financial reporting purposes. | |
| Operating Segment –  Percentage of small business trade credit arrangements paid within payment terms | Mandatory | Number  [0.00] | | ((Number of payments in **SBTCP Dataset** that relate to the relevant operating segment where payment time ≤ payment term) ÷ Number of payments in **SBTCP Dataset** that relate to the relevant operating segment) x 100  This is the proportion of the number of payments that have been made under a trade credit arrangement to small business suppliers and allocated to the relevant operating segment for financial reporting purposes, where the payment time is less than or equal to the payment term (for that particular payment). | |
| Operating Segment - Invoices paid within 30 days (%) | Mandatory | Number  [0.00] | | ((Number of payments in **SBTCP Dataset** that relate to the relevant operating segment, where payment time where Payment Time ≤ 30 days) ÷ Number of payments in **SBTCP Dataset** that relate to the relevant operating segment) x 100  This is the proportion of the number of payments that have been made under a trade credit arrangement to small business suppliers and allocated to the relevant operating segment for financial reporting purposes, where the payment time is less than or equal to 30 days. | |
| Operating Segment - Invoices paid in 31-60 days (%) | Mandatory | Number  [0.00] | | ((Number of payments in **SBTCP Dataset** that relate to the relevant operating segment, where payment time is > 30 days and ≤ 60 days) ÷ Number of payments in **SBTCP Dataset** that relate to the relevant operating segment) x 100  This is the proportion of the number of payments that have been made under a trade credit arrangement to small business suppliers and allocated to the relevant operating segment for financial reporting purposes, where the payment time is between 31 and 60 days. | |
| Operating Segment - Invoices paid over 60 days (%) | Mandatory | Number  [0.00] | | ((Number of payments in **SBTCP Dataset** that relate to the relevant operating segment, where payment time is > 60 days ÷ Number of payments in **SBTCP Dataset** that relate to the relevant operating segment) x 100  This is the proportion of the number of payments that have been made under a trade credit arrangement to small business suppliers and allocated to the relevant operating segment for financial reporting purposes, where the payment time is more than 60 days. | |
| ***Important Note:*** *Please be advised that the relevant operating segment information is required for each operating segment an entity has. When submitting a report, the necessary data fields will be enabled for additional operating segments, as required.* | | | | | |
| **Miscellaneous** | | | | | |
| Small business trade credit payments as a percentage of total number of trade credit payments | Mandatory | Number  [0.00] | | ((Number of payments in the **SBTCP Dataset** + number of partial payments to Australian small business suppliers) ÷ Number of payments in the **TCP Dataset)** x 100  This is the number of payments made under a trade credit arrangement to small business suppliers as a percentage of the total number of payments made under a trade credit arrangement (to all Australian entities) by the reporting entity and all its controlled entities (considered as a group). | |
| Percentage of Peppol enabled small business procurement | Mandatory | Number  [0.00] | | Number of payments that are Peppol capable payments in the **SBTCP Dataset** ÷ Number of payments in the **SBTCP Dataset.**  This is the proportion of payments made under a trade credit arrangement to small business suppliers by the reporting entity and all its controlled entities (considered as a group) under that used Peppol-enabled systems. | |
| Report comments | Optional  (Note: mandatory in certain circumstances – see description) | Text | | Explain and provide context for the reporting entity’s payment times and practices.  Entities must provide reasonable additional information relating to any of the following:   * Material events that affected payment times and practices. * Changes to financial reporting practices or methods. * Identification of controlled entities for which payment data was excluded, explaining why the information was not accessible. * Any other details without which the report is likely to be misleading in a material respect.   Comments should not include any personal or commercially sensitive information. | |
| Modified report information | Recommended | Text | | Explain and provide context for the reporting entity’s modified report. | |
| **Declaration** | | | | | |
| Declaration | Mandatory | Checkbox | |  | |

### Modified Report – Nil reporter

| **MODIFIED PAYMENT TIMES REPORT – NIL REPORTER**  **Entity that did not make any payments to small business suppliers** | | | | |
| --- | --- | --- | --- | --- |
| **Field Name** | **Field Type** | **Field Format** | | **Description** |
| **Entity Details** | | | | |
| Entity Name | Pre-populated | | | Reporting entity's name as registered on the Australian Business Register. |
| Entity ABN | Pre-populated | | | Reporting entity's Australian Business Number, if applicable. |
| Entity ACN | Pre-populated | | | Reporting entity's Australian Company Number, if applicable. |
| Entity ARBN | Pre-populated | | | Reporting entity's Australian Registered Body Number, if applicable. |
| **Report Details** | | | | |
| *Reporting Period* | | | | |
| Reporting period start date | Mandatory | DD/MM/YYYY | | The starting date of the reporting period covered in the report. |
| Reporting period end date | Mandatory | DD/MM/YYYY | | The end date of the reporting period covered in the report. |
| *Approver* | | | | |
| Approving responsible member given name | Recommended | Text | | Given name of the responsible member who approved the report. |
| Approving responsible member family name | Mandatory | Text | | Family name of the responsible member who approved the report. |
| Responsible member approval date | Mandatory | DD/MM/YYYY | | The date that the responsible member who approved the report. |
| **Miscellaneous** | | | | |
| Small business trade credit payments as a percentage of total number of trade credit payments | Mandatory | | Number  [0.00] | ((Number of payments in the SBTCP Dataset + number of partial payments to Australian small business suppliers) ÷ Number of payments in the TCP Dataset) x 100  This is the number of payments made under a trade credit arrangement to small business suppliers as a percentage of the total number of payments made under a trade credit arrangement (to all Australian entities) by the reporting entity and all its controlled entities (considered as a group).  ***Note:*** *for this report type, the inputted value must be 0%.* |
| Modified report information | Optional | | Text | Explain and provide context for the reporting entity’s modified report. |
| **Declaration** | | | | |
| Declaration | Mandatory | | Checkbox |  |

### Modified Report - External administration

| **MODIFIED PAYMENT TIMES REPORT – EXTERNAL ADMINISTRATION**  **Entity in external administration** | | | | |
| --- | --- | --- | --- | --- |
| **Field Name** | **Field Type** | **Field Format** | | **Description** |
| **Entity Details** | | | | |
| Entity Name | Pre-populated | | | Reporting entity's name as registered on the Australian Business Register. |
| Entity ABN | Pre-populated | | | Reporting entity's Australian Business Number, if applicable. |
| Entity ACN | Pre-populated | | | Reporting entity's Australian Company Number, if applicable. |
| Entity ARBN | Pre-populated | | | Reporting entity's Australian Registered Body Number, if applicable. |
| **Report Details** | | | | |
| *Reporting Period* | | | | |
| Reporting period start date | Mandatory | DD/MM/YYYY | | The starting date of the reporting period covered in the report. |
| Reporting period end date | Mandatory | DD/MM/YYYY | | The end date of the reporting period covered in the report. |
| *Approver* | | | | |
| Approving responsible member given name | Recommended | Text | | Given name of the responsible member who approved the report. |
| Approving responsible member family name | Mandatory | Text | | Family name of the responsible member who approved the report. |
| Responsible member approval date | Mandatory | DD/MM/YYYY | | The date that the responsible member who approved the report. |
| **External Administrator** | | | | |
| External administrator appointment type | Mandatory | Single selection from list/ dropdown | | Select one of the following:   * Liquidator in a members’ voluntary winding up * Liquidator in a creditors’ voluntary winding up * Liquidator in a creditors’ voluntary winding up (simplified liquidation process) * Liquidator in a court-ordered winding up * Liquidator in a provisional liquidation * Administrator in a voluntary administration * Administrator in a deed of company arrangement (DOCA) * Voluntary administration or DOCA to a creditors’ voluntary winding up * Receiver * Receiver and manager * Controller (other than a receiver, receiver and manager, or managing controller) * Managing controller (other than a receiver and manager) * Pooling * Scheme of arrangement or reconstruction * Restructuring practitioner of a company * Restructuring practitioner of a restructuring plan for a company * (Other) |
| Firm name of external administrator | Optional  *(Note: mandatory if there is a firm)* | Text | | The name of the firm from which the external administrator has been appointed. |
| Given name of external administrator | Mandatory | Text | | Given name of the appointed external administrator. |
| Family name of external administrator | Mandatory | Text | | Family name of the appointed external administrator. |
| External administrator appointment date | Mandatory | DD/MM/YYYY | | The date of the external administrator's appointment. |
| **Miscellaneous** | | | | |
| Modified report information | Optional | | Text | Explain and provide context for the reporting entity’s modified report. |
| **Declaration** | | | | |
| Declaration | Mandatory | Checkbox | |  |

### Modified Report – Nominated entity

| **MODIFIED PAYMENT TIMES REPORT – NOMINATED ENTITY**  **Entity for which another entity is a reporting nominee** | | | |
| --- | --- | --- | --- |
| **Field Name** | **Field Type** | **Field Format** | **Description** |
| **Entity Details** | | | |
| Entity Name | Pre-populated | | Reporting entity's name as registered on the Australian Business Register. |
| Entity ABN | Pre-populated | | Reporting entity's Australian Business Number, if applicable. |
| Entity ACN | Pre-populated | | Reporting entity's Australian Company Number, if applicable. |
| Entity ARBN | Pre-populated | | Reporting entity's Australian Registered Body Number, if applicable. |
| *Reporting Nominee Details* | | | |
| Details of reporting nominee name | Pre-populated | | Reporting nominee's name as registered on the Australian Business Register. |
| Details of reporting nominee ABN | Pre-populated | | Reporting nominee's Australian Business Number, if applicable. |
| Details of reporting nominee ACN/ARBN | Pre-populated | | Reporting nominee's Australian Company Number or Australian Registered Body Number, if applicable. |
| **Report Details** | | | |
| *Reporting Period* | | | |
| Reporting period start date | Mandatory | DD/MM/YYYY | The starting date of the reporting period covered in the report. |
| Reporting period end date | Mandatory | DD/MM/YYYY | The end date of the reporting period covered in the report. |
| *Approver* | | | |
| Approving responsible member given name | Recommended | Text | Given name of the responsible member who approved the report. |
| Approving responsible member family name | Mandatory | Text | Family name of the responsible member who approved the report. |
| Responsible member approval date | Mandatory | DD/MM/YYYY | The date that the responsible member who approved the report. |
| **Miscellaneous** | | | |
| Modified report information | Optional | Text | Explain and provide context for the reporting entity’s modified report. |
| **Declaration** | | | |
| Declaration | Mandatory | Checkbox |  |