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the 2023 local file applying to reporting periods for income tax years starting on or after 1 january 2022 comprises two tiers as outlined in table 1 the lcmsf 2023 v 3 0 local file schema is reflected in the information requirements in table 2

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the australian direct entry file format is a flat fixed length file it is constructed of a number of different transaction types they are descriptive record 0 only one header record will be contained within the file detail record 1 the file will include one detail record for each transaction in the file

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