

Tax file number – application or enquiry for individuals living outside Australia



INTRODUCTION

YOUR TAX FILE NUMBER (TFN) AND KEEPING IT SAFE

A TFN is a unique number we issue to individuals. It is an important part of your tax and superannuation records, as well as your identity. It is also an important part of locating and keeping track of your superannuation savings. In the wrong hands, it could be used to commit fraud, so **keep it safe**. Make sure you protect your identity by keeping all your personal details secure, including your TFN.

We only issue one TFN to you during your lifetime – even if you change jobs, change your name, or move.

➤ You can find out more about how to protect your TFN and avoid identity crime at ato.gov.au/identitycrime

WHEN TO USE THIS FORM

You can use this form if you:

- have never had a TFN
- have a TFN but cannot find it on any of your tax papers.

WHAT IF I HAVE LOST MY TFN?

If you have lost your TFN, check all your correspondence from us or contact your registered tax agent.

If you still cannot find your TFN or would like to update your details, you can contact us. See 'More information' on page 7.

WHO SHOULD SIGN THIS FORM?

You can apply for a TFN at any age – however, if you are:

- 16 years or older – you must sign your application
- 13 to 15 years old – you **or** your parent or guardian can sign
- 12 years old or under – your parent or guardian must sign on your behalf.

➤ If a parent or guardian signs on behalf of the applicant, they will need to provide further information when they submit the form. See 'Parent or Guardian' on page 5.

WHEN WILL I RECEIVE MY TFN?

You should receive your TFN within 28 days after we receive your completed application and required documents. We appreciate your patience during the processing period – do not lodge another application during this time; and allow for possible delays with international mail.

HOW DO I APPLY?

Foreign residents

Visit ato.gov.au/residency to check your Australian residency status for tax purposes.

You can apply for a TFN using this form, if you are a foreign resident for tax purposes and:

- you receive rental income from an Australian property
- you receive income from Australian business interests
- your spouse is
 - an Australian resident, and
 - applying for the Australian family tax benefit
- you are a member of an Australian superannuation fund
 - you expect to receive benefits from
 - you intend to make personal contributions to, or
 - to which contributions are made on your behalf
- you need to lodge an Australian income tax return to claim
 - a refund of tax that has been withheld from an Australian bank account, and/or
 - dividends from Australian shares
- you want to apply for an Australian business number (ABN) and, if applicable, another associated business account, such as goods and services tax (GST) – for example, if you receive an appearance fee under contract as an entertainer or sportsperson.

We recommend you complete this TFN application before registering for an ABN – this will speed up processing of your ABN application. You can register for an ABN at abr.gov.au

➤ For information about Australian residency, see 'Australian residents' on page 3 of these instructions.

Receiving interest, dividends and royalty payments Non-resident withholding tax

! If you are a foreign resident for tax purposes, you **do not need a TFN** if you **only** receive:

- interest from an Australian bank account
- dividends from Australian shares, or
- royalty payments.

Your withholding tax is deducted at the tax rate applicable to your country of residence before you receive these payments. You do not need to declare this income on your Australian tax return.

However, you must:

- inform your investment bodies (for example, banks) that you are a non-resident, and
- provide an overseas address for statements.

➔ For more information about withholding tax rates, phone **+61 2 6216 1111** between 8.00am and 5.00pm (Australian Eastern Standard Time or Eastern Daylight-saving Time), Monday to Friday, and ask to be transferred to **Personal tax enquiries**.

TFN withholding tax

If you are a non-resident, you must not provide your TFN to investment bodies, unless your investment body is acting as your Australian superannuation fund manager.

It is not an offence not to quote a TFN to your superannuation fund, but if you do not supply it you may have more tax withheld than you need to.

If an investment body deducts TFN withholding tax from your interest, dividend or royalty payments, instead of non-resident withholding tax, you can apply for a refund of the difference. Do this by lodging an Australian income tax return together with the statement showing tax has been deducted.

Permanent migrants and temporary visitors

If you are a permanent migrant or temporary visitor to Australia with work rights, you may be able to apply for a TFN online at any time after entering Australia. Go to **iar.ato.gov.au**

Australian residents

Visit **ato.gov.au/residency** to check your Australian residency status for tax purposes.

The residency tests we use to determine your residency status for tax purposes are not the same as those used by other Australian agencies for other purposes, such as immigration.

If you are an Australian resident for tax purposes, you cannot use this form. For information on TFNs, including other ways to apply, go to **ato.gov.au/tfn**

HOW TO COMPLETE THE APPLICATION FORM

SECTION A: APPLICANT INFORMATION

The answer to the questions in this section will help us establish whether you are already on our records or not.

! DEFINITION OF SPOUSE

A spouse includes another person (whether of the same or opposite sex):

- to whom you are legally married
- who is in a relationship with you that is registered under a prescribed state or territory law
- with whom you live with on a genuine domestic basis as a couple.

SECTION B: ADDRESS DETAILS

Your TFN will be sent to the postal address you provide – this could be your home address, your post office box, or your registered tax agent's postal address.

We may use these details to send notices and correspondence about your taxation affairs.

SECTION C: REASON FOR APPLICATION

Provide all details where you can at question 11.

SECTION D: CONTACT DETAILS

Provide all details where you can at question 12.

You can also provide details of a registered tax agent or legal representative in Australia at question 14.

SECTION E: SUPPORTING DOCUMENTS

When you lodge your application, you must provide documents that prove your identity for registration purposes (proof of identity).

What are the proof of identity requirements?

You must provide **two current documents** as proof of identity – see 'Acceptable proof of identity documents' on page 5. We accept certified copies of original documents. We may check the supporting documents you supply with the agencies that issue them.

Certified copies of documents

If you are in Australia, you can have copies of your documents certified by an authorised certifier, including a:

- barrister
- solicitor
- doctor
- judge
- Justice of the Peace
- minister of religion (who is authorised to celebrate marriage)
- police officer
- bank, building society or credit union officer with at least five years service
- sheriff's officer
- Commissioner of Declarations (in Queensland only).

➔ Refer to our website for a full list of certifiers.

If you are outside Australia, you can have your documents photocopied and certified as true and correct at an Australian:

- embassy
- high commission, or
- consulate.

However, they may charge for this service. Visit the Australian Department of Foreign Affairs and Trade website at dfat.gov.au for a listing of its offices by country.

Note: Consulates headed by honorary consuls are not able to perform notarial acts and cannot certify documents. Those listed as honorary consuls in the list of consulate offices at the dfat.gov.au website are not able to certify copies of documents for you.

Copies bearing an apostille

We will accept another way of supplying copies of public documents, including birth and marriage certificates, from outside Australia. This option may be more suitable if you are not within a reasonable distance of an Australian embassy, high commission or consulate.

If your country is a party to the Hague Apostille Convention, you can ask the Competent Authority in your country to certify a copy of your documents. For more information, visit hcch.net In the box marked **International Legal Co-operation and Litigation**, choose the line marked **Apostille section** and look under **Status table of the Apostille Convention**.

Documents in your previous name

If your documents are in your previous name, you must provide another document that shows how you changed your name – for example, marriage certificate, deed poll or change of name certificate.

Documents in languages other than English

If your original document is not written in English, you must provide a written translation that an authorised translation service has certified as a true and correct copy. If you are in Australia, details of accredited translators and interpreters can be found at naati.com.au If you are outside Australia, you can get the name of an approved translation service from your nearest Australian:

- embassy
- high commission, or
- consulate.

You must show staff original documents, not photocopies. The documents must not be altered in any way – a document that has been corrected or changed and initialled is not acceptable.

Consular staff can not:

- issue TFNs, or
- mail or transmit your application for you.

ⓘ CONSULAR STAFF

You should:

- photocopy original proof of identity documents, and
- certify on the copies that they are genuine photocopies, but **do not** write on the application.

PARENT OR GUARDIAN

Can I sign the form if I am a parent or guardian?

Depending on the age of the applicant, a parent or guardian may be eligible to sign the form on behalf of the applicant. See 'Who should sign this form' on page 2.

What do I need to provide if I sign on behalf of the applicant?

If you sign on behalf of the applicant, you must provide **all** of the information outlined at question 16 on the form.

ACCEPTABLE PROOF OF IDENTITY DOCUMENTS

You must provide **two documents**, one of which must be a primary document. They must both be current.

Primary documents

Document description	Office use only
Foreign passport	AFP
Foreign birth certificate – if you have changed your name, you must provide another document that shows how you changed your name – for example, marriage certificate, deed poll, or change of name certificate	OBC
Australian full birth certificate – if you have changed your name, you must provide another document that shows how you changed your name – for example, marriage certificate, deed poll, or change of name certificate	ABC
Australian passport	AAP

Secondary documents

Document description	Office use only
National photo identification card	OIC
Foreign government identification	OGI
Marriage certificate – if you provide this document to verify how you changed your name, it will not count as a second document	OMC
Drivers licence – the address listed on your licence must match the home address on this application	ODL

Linking documents

Must be provided if there is a:

- change of name
- parent/guardian or legally appointed custodian signing on behalf of the applicant.

Proof of identity document	Office use only
Change of name by deed poll	LCDP
Change of name document	LCON
Marriage certificate	LMGC
Australian birth certificate	LABC
Australian Medicare card	LBMC
Overseas birth certificate	LOBC
Letter of authority	LLOA
Power of attorney	LPOA
Proof of parentage/guardianship documents	LPPG

SECTION F: DECLARATION

Once you have completed this application, you are required to read and sign the declaration.

 If you are completing this TFN application on behalf of another person, this does not give you the authority to ask about their tax matters.

Lodging your application

Make a copy of this application for your own records before you lodge it and your proof of identity documents. See page 7 of the form for where to lodge.

MORE INFORMATION

INTERNET

- Visit ato.gov.au for general information about TFNs, tax and superannuation in Australia.
- Visit ato.gov.au/internationaltax to determine your Australian residency status for tax purposes, find out how Australian tax applies if you work or invest in Australia, and whether you need to lodge an Australian income tax return.

PHONE

For more information about TFNs for individuals living outside Australia, phone **+61 2 6216 1111** between 8.00am and 5.00pm (Australian Eastern Standard Time or Eastern Daylight-saving Time), Monday to Friday, and ask to be transferred to **Personal tax enquiries**.

If you phone us, we need to know we are talking to the right person before we can discuss your tax affairs. We'll ask for details only you, or someone you've authorised, would know. An authorised contact (nominated representative) is someone you've previously told us can act on your behalf.

If you do not speak English well and need help from the Tax Office (ATO), phone the Translating and Interpreting Service on **+61 3 9203 4027**.

If you are deaf, or have a hearing or speech impairment, phone the Tax Office through the National Relay Service (NRS) on the numbers listed below:

- TTY users, phone **+61 7 3815 7799** and ask for the Tax Office number you need
- Speak and Listen (speech-to-speech relay) users, phone **+61 7 3815 8000** and ask for the Tax Office number you need
- internet relay users, connect to the NRS on **relayservice.gov.au** and ask for the Tax Office number you need.

OUR COMMITMENT TO YOU

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

If you make an honest mistake in trying to follow our information in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest. If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for more recent information on our website at ato.gov.au or contact us.

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Section D: Contact details

➤ See instructions page 4.

12 What are your contact details?

Provide all details where you can. We may use these details to contact you as well as send notices and correspondence about your taxation affairs.

Daytime phone number (include area or country code)

Mobile number (include country code)

Email address (use BLOCK LETTERS)

13 Do you want to provide an alternate contact person?

ⓘ These details will only be used if we need help to process this form and will not be recorded on our systems. If you would like to add an authorised contact (nominated representative) on our systems to deal with us on your behalf, you will need to phone us when you receive your TFN.

No

Yes Provide the details of another person who we can contact for further information about your application below.

Contact person's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Daytime phone number (include area or country code)

Mobile number (include country code)

Email address (use BLOCK LETTERS)

14 Do you have a registered tax agent or a legal representative in Australia?

No

Yes Provide your registered tax agent or legal representative's details below.

Name

Phone number (include area code)

Name of person you deal with

Registered tax agent number

Section E: Supporting documents

➤ See instructions pages 4–6.

This section will help you provide the proof of identity documents we need to process your application. If you do not provide all the documents we ask for, we cannot issue you with a TFN.

❗ You must provide **two documents**, one of which must be a primary document. They must both be current.

15 Which of the following supporting documents will you provide with your application?

(Place in all applicable boxes.)

Primary documents

- Foreign passport
- Foreign birth certificate
- Australian full birth certificate
- Australian passport.

Secondary documents

- National photo identification card
- Foreign government identification
- Marriage certificate – if you provide this document to verify how you changed your name, it will not count as a second document
- Drivers licence – the address listed on your licence must match the home address on this application.

16 Are you a parent or guardian signing this application?

➤ See page 2 of the instructions to see if you are eligible to sign the form on behalf of the applicant.

No Go to question 17.

Yes If you sign on behalf of the applicant you must include **all** of the following with this application:

- The applicant's supporting documents that you have selected at question 15.
- One of the 'Linking documents' on page 6 of the instructions that shows your relationship to the applicant.

❗ If one of the applicant's supporting documents that you have selected at question 15 shows your relationship to the applicant, (for example, a birth certificate) you do not need to provide another linking document.

Your own tax file number (TFN)

(See the privacy note in the declaration on page 7)

OR

If you do not provide your TFN, you will need to provide two of your own supporting documents, one must be a primary document. See 'Acceptable proof of identity documents' on page 5 of the instructions.

17 Are any of the supporting documents you will provide in a previous name?

No

Yes You will also need to provide one of the 'Linking documents' listed on page 6 of the instructions that shows how your name was changed.

18 Are the supporting documents you will provide in English?

No See instructions page 5.

Yes

❗ Make sure you sign the declaration on the next page.

