

BUSINESS

PAYERS

TAX TABLE

NAT 1013-05.2006

SEGMENT

AUDIENCE

FORMAT

PRODUCT ID



Australian Government

Australian Taxation Office

SCHEDULE 24

PAY AS YOU GO (PAYG) WITHHOLDING

Special tax table for individuals employed in the horticultural industry

Including statement of formulas.



**FOR PAYMENTS MADE ON
OR AFTER 1 JULY 2006.**



This document is a withholding schedule made by the Commissioner of Taxation in accordance with sections 15–25 and 15–30 of Schedule 1 to the *Taxation Administration Act 1953*. It applies to withholding payments covered by sections 12–35 of Schedule 1.



For more information
visit **www.ato.gov.au**

WHO SHOULD USE THIS TABLE?

Use this table if you make payments to seasonal payees who:

- work in any process associated with the production, cultivation or harvest of a horticultural crop
- perform the process on the grower's property
- do not work for the same grower for a continuous period exceeding six months, and
- have given you a valid *Tax file number declaration* (NAT 3092) and have claimed the tax-free threshold.

For all other cases use the relevant PAYG withholding weekly, fortnightly or monthly tax table.

TAX FILE NUMBER (TFN) DECLARATIONS

The amount to be withheld from payments you make to your payees is primarily determined by the answers given by the payee on a *Tax file number declaration*. A *Tax file number declaration* applies to payments made after the declaration is provided to you. A later declaration provided by a payee overrides an earlier declaration.

If a payee does not give you a valid *Tax file number declaration* within **14 days** of commencing a payer/payee relationship, you must fill in a *Tax file number declaration* with all available details of the payee and send it to the Tax Office.

If you have *Employment declarations* that were valid at 30 June 2000, they will continue to be valid under PAYG.

NO TFN PROVIDED

If a payment is made to a payee and the payee **has not**:

- quoted their TFN
- claimed an exemption from quoting, or
- advised that they have applied for a TFN or have made an enquiry with the Tax Office

on their *Tax file number declaration*, you must withhold 46.5% for residents and 45% for foreign residents, ignoring any cents.

If a payee states at question 1 of the *Tax file number declaration* that they have lodged a *Tax file number application or enquiry* with the Tax Office, the payee has **28 days** to give you their TFN.

If the payee has not provided their TFN at the end of this time, you must withhold 46.5% for residents and 45% for foreign residents, ignoring any cents, unless the Tax Office tells you not to.

- ❗ Do not allow for any family tax benefit (FTB), tax offsets or Medicare levy adjustments. Do not add amounts for HELP or SFSS.

RESIDENT PAYEES

The standard rate of withholding of 13% applies where a payee has given you a valid TFN and you withhold amounts using the figures shown in column 2 of this table.

If the payee has not given you a valid TFN, you must withhold amounts using the figures shown in column 3 of this table.

FOREIGN RESIDENTS

Foreign resident tax rates apply where a payee has answered 'No' to the question 'Are you an Australian resident for tax purposes?' on their *Tax file number declaration*.

The rate of withholding is 29% where a payee has given you a valid TFN and you withhold amounts using the figures shown in column 4 of this table. If the payee has not given you a valid TFN, you must withhold amounts using the figures shown in column 5 of this table.

Foreign resident payees cannot claim FTB or any tax offsets. If a foreign resident payee has claimed FTB or any tax offsets on the *Tax file number declaration*, **do not** make any adjustment to the amount to be withheld.

PAY PERIOD

The rates in this special table apply irrespective of the pay period.

FAMILY TAX BENEFIT (FTB) AND TAX OFFSETS

When using this table, payees cannot claim FTB, dependant and/or zone tax offsets through reduced withholding. Refer to 'Variations in amounts to be withheld' below.

HOW TO WORK OUT WITHHOLDING AMOUNTS

- 1 Disregard any cents in the total amount of the payee's earnings.
- 2 Find the payee's total earnings in **column 1** of the table and read off the corresponding amount to be withheld using:
 - **column 2** if the resident payee has given you a TFN
 - **column 3** if the resident payee has not given you a TFN
 - **column 4** if the foreign resident payee has given you a TFN, or
 - **column 5** if the foreign resident payee has not given you a TFN.

EXAMPLES

Resident payee has provided a tax file number.

The payee's earnings are \$180.40. Disregard any cents. Find \$180 in column 1 of the table and read off the corresponding amount (\$23.00) from column 2.

Foreign resident payee has not provided a tax file number

The payee's earnings are \$323.81. Disregard any cents. Find \$323 in column 1 of the table and read off the corresponding amount (\$145.00) from column 5.

VARIATIONS IN AMOUNTS TO BE WITHHELD

If a resident payee can demonstrate that the amount withheld in accordance with this table will exceed the amount required to meet their final tax liability, they may apply to the Tax Office for a variation to a lower rate.

To obtain a variation application, you can:

- visit our website at www.ato.gov.au
- phone **1300 360 221**, or
- visit a Tax Office shopfront.

USING FORMULAS

Withholding amounts shown in this table can be expressed in mathematical form. If you have developed your own payroll software package, you can use the formulas and coefficients outlined below.

This section should be read in conjunction with the *PAYG withholding – Statement of formulas for calculating amounts to be withheld* (NAT 1004). A copy of this schedule is available from www.ato.gov.au

The formulas comprise linear equations of the form $y = ax$, where:

- y is the amount to be withheld expressed in dollars
- x is earnings for the pay period, ignoring any cents, and
- the value of the coefficient a is as shown in Table A below.

TABLE A

	Resident	Foreign resident
	a	a
Tax file number	0.13	0.29
No tax file number	0.465	0.45

ACCOUNTING SOFTWARE

Software written in accordance with this schedule should be tested for accuracy against the table in the following pages. You should only use such software if it produces the exact amounts shown in the table.

ROUNDING OF WITHHOLDING AMOUNTS

Withholding amounts calculated as a result of applying the formulas should be rounded to the nearest dollar. Values terminating in exactly 50 cents are rounded to the next higher dollar. Do this rounding directly, that is, do not make a preliminary rounding to the nearest cent. Where no TFN has been provided, cents are ignored when withholding amounts are calculated.

PAYG WITHHOLDING PUBLICATIONS

All PAYG withholding tax tables and other PAYG publications can be accessed quickly and easily from www.ato.gov.au

Copies of weekly and fortnightly tax tables are available from most newsagents. Newsagents also hold copies of the *Tax file number declaration* (NAT 3092) and the *Withholding declaration* (NAT 3093).

TAX TABLE FOR INDIVIDUALS EMPLOYED IN THE HORTICULTURAL INDUSTRY

Earnings	Amount to be withheld				Earnings	Amount to be withheld				Earnings	Amount to be withheld			
	Resident		Foreign resident			Resident		Foreign resident			Resident		Foreign resident	
	With tax file number	No tax file number	With tax file number	No tax file number		With tax file number	No tax file number	With tax file number	No tax file number		With tax file number	No tax file number	With tax file number	No tax file number
1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
76	10.00	35.00	22.00	34.00	156	20.00	72.00	45.00	70.00					
77	10.00	35.00	22.00	34.00	157	20.00	73.00	46.00	70.00					
78	10.00	36.00	23.00	35.00	158	21.00	73.00	46.00	71.00					
79	10.00	36.00	23.00	35.00	159	21.00	73.00	46.00	71.00					
80	10.00	37.00	23.00	36.00	160	21.00	74.00	46.00	72.00					
81	11.00	37.00	23.00	36.00	161	21.00	74.00	47.00	72.00					
82	11.00	38.00	24.00	36.00	162	21.00	75.00	47.00	72.00					
83	11.00	38.00	24.00	37.00	163	21.00	75.00	47.00	73.00					
84	11.00	39.00	24.00	37.00	164	21.00	76.00	48.00	73.00					
85	11.00	39.00	25.00	38.00	165	21.00	76.00	48.00	74.00					
86	11.00	39.00	25.00	38.00	166	22.00	77.00	48.00	74.00					
87	11.00	40.00	25.00	39.00	167	22.00	77.00	48.00	75.00					
88	11.00	40.00	26.00	39.00	168	22.00	78.00	49.00	75.00					
89	12.00	41.00	26.00	40.00	169	22.00	78.00	49.00	76.00					
90	12.00	41.00	26.00	40.00	170	22.00	79.00	49.00	76.00					
91	12.00	42.00	26.00	40.00	171	22.00	79.00	50.00	76.00					
92	12.00	42.00	27.00	41.00	172	22.00	79.00	50.00	77.00					
93	12.00	43.00	27.00	41.00	173	22.00	80.00	50.00	77.00					
94	12.00	43.00	27.00	42.00	174	23.00	80.00	50.00	78.00					
95	12.00	44.00	28.00	42.00	175	23.00	81.00	51.00	78.00					
96	12.00	44.00	28.00	43.00	176	23.00	81.00	51.00	79.00					
97	13.00	45.00	28.00	43.00	177	23.00	82.00	51.00	79.00					
98	13.00	45.00	28.00	44.00	178	23.00	82.00	52.00	80.00					
99	13.00	46.00	29.00	44.00	179	23.00	83.00	52.00	80.00					
100	13.00	46.00	29.00	45.00	180	23.00	83.00	52.00	81.00					
101	13.00	46.00	29.00	45.00	181	24.00	84.00	52.00	81.00					
102	13.00	47.00	30.00	45.00	182	24.00	84.00	53.00	81.00					
103	13.00	47.00	30.00	46.00	183	24.00	85.00	53.00	82.00					
104	14.00	48.00	30.00	46.00	184	24.00	85.00	53.00	82.00					
105	14.00	48.00	30.00	47.00	185	24.00	86.00	54.00	83.00					
106	14.00	49.00	31.00	47.00	186	24.00	86.00	54.00	83.00					
107	14.00	49.00	31.00	48.00	187	24.00	86.00	54.00	84.00					
108	14.00	50.00	31.00	48.00	188	24.00	87.00	55.00	84.00					
109	14.00	50.00	32.00	49.00	189	25.00	87.00	55.00	85.00					
110	14.00	51.00	32.00	49.00	190	25.00	88.00	55.00	85.00					
111	14.00	51.00	32.00	49.00	191	25.00	88.00	55.00	85.00					
112	15.00	52.00	32.00	50.00	192	25.00	89.00	56.00	86.00					
113	15.00	52.00	33.00	50.00	193	25.00	89.00	56.00	86.00					
114	15.00	53.00	33.00	51.00	194	25.00	90.00	56.00	87.00					
115	15.00	53.00	33.00	51.00	195	25.00	90.00	57.00	87.00					
116	15.00	53.00	34.00	52.00	196	25.00	91.00	57.00	88.00					
117	15.00	54.00	34.00	52.00	197	26.00	91.00	57.00	88.00					
118	15.00	54.00	34.00	53.00	198	26.00	92.00	57.00	89.00					
119	15.00	55.00	35.00	53.00	199	26.00	92.00	58.00	89.00					
120	16.00	55.00	35.00	54.00	200	26.00	93.00	58.00	90.00					
121	16.00	56.00	35.00	54.00	201	26.00	93.00	58.00	90.00					
122	16.00	56.00	35.00	54.00	202	26.00	93.00	59.00	90.00					
123	16.00	57.00	36.00	55.00	203	26.00	94.00	59.00	91.00					
124	16.00	57.00	36.00	55.00	204	27.00	94.00	59.00	91.00					
125	16.00	58.00	36.00	56.00	205	27.00	95.00	59.00	92.00					
126	16.00	58.00	37.00	56.00	206	27.00	95.00	60.00	92.00					
127	17.00	59.00	37.00	57.00	207	27.00	96.00	60.00	93.00					
128	17.00	59.00	37.00	57.00	208	27.00	96.00	60.00	93.00					
129	17.00	59.00	37.00	58.00	209	27.00	97.00	61.00	94.00					
130	17.00	60.00	38.00	58.00	210	27.00	97.00	61.00	94.00					
131	17.00	60.00	38.00	58.00	211	27.00	98.00	61.00	94.00					
132	17.00	61.00	38.00	59.00	212	28.00	98.00	61.00	95.00					
133	17.00	61.00	39.00	59.00	213	28.00	99.00	62.00	95.00					
134	17.00	62.00	39.00	60.00	214	28.00	99.00	62.00	96.00					
135	18.00	62.00	39.00	60.00	215	28.00	99.00	62.00	96.00					
136	18.00	63.00	39.00	61.00	216	28.00	100.00	63.00	97.00					
137	18.00	63.00	40.00	61.00	217	28.00	100.00	63.00	97.00					
138	18.00	64.00	40.00	62.00	218	28.00	101.00	63.00	98.00					
139	18.00	64.00	40.00	62.00	219	28.00	101.00	64.00	98.00					
140	18.00	65.00	41.00	63.00	220	29.00	102.00	64.00	99.00					
141	18.00	65.00	41.00	63.00	221	29.00	102.00	64.00	99.00					
142	18.00	66.00	41.00	63.00	222	29.00	103.00	64.00	99.00					
143	19.00	66.00	41.00	64.00	223	29.00	103.00	65.00	100.00					
144	19.00	66.00	42.00	64.00	224	29.00	104.00	65.00	100.00					
145	19.00	67.00	42.00	65.00	225	29.00	104.00	65.00	101.00					
146	19.00	67.00	42.00	65.00	226	29.00	105.00	66.00	101.00					
147	19.00	68.00	43.00	66.00	227	30.00	105.00	66.00	102.00					
148	19.00	68.00	43.00	66.00	228	30.00	106.00	66.00	102.00					
149	19.00	69.00	43.00	67.00	229	30.00	106.00	66.00	103.00					
150	20.00	69.00	44.00	67.00	230	30.00	106.00	67.00	103.00					
151	20.00	70.00	44.00	67.00	231	30.00	107.00	67.00	103.00					
152	20.00	70.00	44.00	68.00	232	30.00	107.00	67.00	104.00					
153	20.00	71.00	44.00	68.00	233	30.00	108.00	68.00	104.00					
154	20.00	71.00	45.00	69.00	234	30.00	108.00	68.00	105.00					
155	20.00	72.00	45.00	69.00	235	31.00	109.00	68.00	105.00					

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	Resident		Foreign resident			Resident		Foreign resident			Resident		Foreign resident	
	With tax file number	No tax file number	With tax file number	No tax file number		With tax file number	No tax file number	With tax file number	No tax file number		With tax file number	No tax file number	With tax file number	No tax file number
1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
236	31.00	109.00	68.00	106.00	316	41.00	146.00	92.00	142.00	396	51.00	184.00	115.00	178.00
237	31.00	110.00	69.00	106.00	317	41.00	147.00	92.00	142.00	397	52.00	184.00	115.00	178.00
238	31.00	110.00	69.00	107.00	318	41.00	147.00	92.00	143.00	398	52.00	185.00	115.00	179.00
239	31.00	111.00	69.00	107.00	319	41.00	148.00	93.00	143.00	399	52.00	185.00	116.00	179.00
240	31.00	111.00	70.00	108.00	320	42.00	148.00	93.00	144.00	400	52.00	186.00	116.00	180.00
241	31.00	112.00	70.00	108.00	321	42.00	149.00	93.00	144.00	401	52.00	186.00	116.00	180.00
242	31.00	112.00	70.00	108.00	322	42.00	149.00	93.00	144.00	402	52.00	186.00	117.00	180.00
243	32.00	112.00	70.00	109.00	323	42.00	150.00	94.00	145.00	403	52.00	187.00	117.00	181.00
244	32.00	113.00	71.00	109.00	324	42.00	150.00	94.00	145.00	404	53.00	187.00	117.00	181.00
245	32.00	113.00	71.00	110.00	325	42.00	151.00	94.00	146.00	405	53.00	188.00	117.00	182.00
246	32.00	114.00	71.00	110.00	326	42.00	151.00	95.00	146.00	406	53.00	188.00	118.00	182.00
247	32.00	114.00	72.00	111.00	327	43.00	152.00	95.00	147.00	407	53.00	189.00	118.00	183.00
248	32.00	115.00	72.00	111.00	328	43.00	152.00	95.00	147.00	408	53.00	189.00	118.00	183.00
249	32.00	115.00	72.00	112.00	329	43.00	152.00	95.00	148.00	409	53.00	190.00	119.00	184.00
250	33.00	116.00	73.00	112.00	330	43.00	153.00	96.00	148.00	410	53.00	190.00	119.00	184.00
251	33.00	116.00	73.00	112.00	331	43.00	153.00	96.00	148.00	411	53.00	191.00	119.00	184.00
252	33.00	117.00	73.00	113.00	332	43.00	154.00	96.00	149.00	412	54.00	191.00	119.00	185.00
253	33.00	117.00	73.00	113.00	333	43.00	154.00	97.00	149.00	413	54.00	192.00	120.00	185.00
254	33.00	118.00	74.00	114.00	334	43.00	155.00	97.00	150.00	414	54.00	192.00	120.00	186.00
255	33.00	118.00	74.00	114.00	335	44.00	155.00	97.00	150.00	415	54.00	192.00	120.00	186.00
256	33.00	119.00	74.00	115.00	336	44.00	156.00	97.00	151.00	416	54.00	193.00	121.00	187.00
257	33.00	119.00	75.00	115.00	337	44.00	156.00	98.00	151.00	417	54.00	193.00	121.00	187.00
258	34.00	119.00	75.00	116.00	338	44.00	157.00	98.00	152.00	418	54.00	194.00	121.00	188.00
259	34.00	120.00	75.00	116.00	339	44.00	157.00	98.00	152.00	419	54.00	194.00	122.00	188.00
260	34.00	120.00	75.00	117.00	340	44.00	158.00	99.00	153.00	420	55.00	195.00	122.00	189.00
261	34.00	121.00	76.00	117.00	341	44.00	158.00	99.00	153.00	421	55.00	195.00	122.00	189.00
262	34.00	121.00	76.00	117.00	342	44.00	159.00	99.00	153.00	422	55.00	196.00	122.00	189.00
263	34.00	122.00	76.00	118.00	343	45.00	159.00	99.00	154.00	423	55.00	196.00	123.00	190.00
264	34.00	122.00	77.00	118.00	344	45.00	159.00	100.00	154.00	424	55.00	197.00	123.00	190.00
265	34.00	123.00	77.00	119.00	345	45.00	160.00	100.00	155.00	425	55.00	197.00	123.00	191.00
266	35.00	123.00	77.00	119.00	346	45.00	160.00	100.00	155.00	426	55.00	198.00	124.00	191.00
267	35.00	124.00	77.00	120.00	347	45.00	161.00	101.00	156.00	427	56.00	198.00	124.00	192.00
268	35.00	124.00	78.00	120.00	348	45.00	161.00	101.00	156.00	428	56.00	199.00	124.00	192.00
269	35.00	125.00	78.00	121.00	349	45.00	162.00	101.00	157.00	429	56.00	199.00	124.00	193.00
270	35.00	125.00	78.00	121.00	350	46.00	162.00	102.00	157.00	430	56.00	199.00	125.00	193.00
271	35.00	126.00	79.00	121.00	351	46.00	163.00	102.00	157.00	431	56.00	200.00	125.00	193.00
272	35.00	126.00	79.00	122.00	352	46.00	163.00	102.00	158.00	432	56.00	200.00	125.00	194.00
273	35.00	126.00	79.00	122.00	353	46.00	164.00	102.00	158.00	433	56.00	201.00	126.00	194.00
274	36.00	127.00	79.00	123.00	354	46.00	164.00	103.00	159.00	434	56.00	201.00	126.00	195.00
275	36.00	127.00	80.00	123.00	355	46.00	165.00	103.00	159.00	435	57.00	202.00	126.00	195.00
276	36.00	128.00	80.00	124.00	356	46.00	165.00	103.00	160.00	436	57.00	202.00	126.00	196.00
277	36.00	128.00	80.00	124.00	357	46.00	166.00	104.00	160.00	437	57.00	203.00	127.00	196.00
278	36.00	129.00	81.00	125.00	358	47.00	166.00	104.00	161.00	438	57.00	203.00	127.00	197.00
279	36.00	129.00	81.00	125.00	359	47.00	166.00	104.00	161.00	439	57.00	204.00	127.00	197.00
280	36.00	130.00	81.00	126.00	360	47.00	167.00	104.00	162.00	440	57.00	204.00	128.00	198.00
281	37.00	130.00	81.00	126.00	361	47.00	167.00	105.00	162.00	441	57.00	205.00	128.00	198.00
282	37.00	131.00	82.00	126.00	362	47.00	168.00	105.00	162.00	442	57.00	205.00	128.00	198.00
283	37.00	131.00	82.00	127.00	363	47.00	168.00	105.00	163.00	443	58.00	205.00	128.00	199.00
284	37.00	132.00	82.00	127.00	364	47.00	169.00	106.00	163.00	444	58.00	206.00	129.00	199.00
285	37.00	132.00	83.00	128.00	365	47.00	169.00	106.00	164.00	445	58.00	206.00	129.00	200.00
286	37.00	132.00	83.00	128.00	366	48.00	170.00	106.00	164.00	446	58.00	207.00	129.00	200.00
287	37.00	133.00	83.00	129.00	367	48.00	170.00	106.00	165.00	447	58.00	207.00	130.00	201.00
288	37.00	133.00	84.00	129.00	368	48.00	171.00	107.00	165.00	448	58.00	208.00	130.00	201.00
289	38.00	134.00	84.00	130.00	369	48.00	171.00	107.00	166.00	449	58.00	208.00	130.00	202.00
290	38.00	134.00	84.00	130.00	370	48.00	172.00	107.00	166.00	450	59.00	209.00	131.00	202.00
291	38.00	135.00	84.00	130.00	371	48.00	172.00	108.00	166.00	451	59.00	209.00	131.00	202.00
292	38.00	135.00	85.00	131.00	372	48.00	172.00	108.00	167.00	452	59.00	210.00	131.00	203.00
293	38.00	136.00	85.00	131.00	373	48.00	173.00	108.00	167.00	453	59.00	210.00	131.00	203.00
294	38.00	136.00	85.00	132.00	374	49.00	173.00	108.00	168.00	454	59.00	211.00	132.00	204.00
295	38.00	137.00	86.00	132.00	375	49.00	174.00	109.00	168.00	455	59.00	211.00	132.00	204.00
296	38.00	137.00	86.00	133.00	376	49.00	174.00	109.00	169.00	456	59.00	212.00	132.00	205.00
297	39.00	138.00	86.00	133.00	377	49.00	175.00	109.00	169.00	457	59.00	212.00	133.00	205.00
298	39.00	138.00	86.00	134.00	378	49.00	175.00	110.00	170.00	458	60.00	212.00	133.00	206.00
299	39.00	139.00	87.00	134.00	379	49.00	176.00	110.00	170.00	459	60.00	213.00	133.00	206.00
300	39.00	139.00	87.00	135.00	380	49.00	176.00	110.00	171.00	460	60.00	213.00	133.00	207.00
301	39.00	139.00	87.00	135.00	381	50.00	177.00	110.00	171.00	461	60.00	214.00	134.00	207.00
302	39.00	140.00	88.00	135.00	382	50.00	177.00	111.00	171.00	462	60.00	214.00	134.00	207.00
303	39.00	140.00	88.00	136.00	383	50.00	178.00	111.00	172.00	463	60.00	215.00	134.00	208.00
304	40.00	141.00	88.00	136.00	384	50.00	178.00	111.00	172.00	464	60.00	215.00	135.00	208.00
305	40.00	141.00	88.00	137.00	385	50.00	179.00	112.00	173.00	465	60.00	216.00	135.00	209.00
306	40.00	142.00	89.00	137.00	386	50.00	179.00	112.00	173.00	466	61.00	216.00	135.00	209.00
307	40.00	142.00	89.00	138.00	387	50.00	179.00	112.00	174.00	467	61.00	217.00	135.00	210.00
308	40.00	143.00	89.00	138.00	388	50.00	180.00	113.00	174.00	468	61.00	217.00	136.00	210.00
309	40.00	143.00	90.00	139.00	389	51.00	180.00	113.00	175.00	469	61.00	218.00	136.00	211.00
310	40.00	144.00	90.00	139.00	390	51.00	181.00	113.00	175.00	470	61.00	218.00	136.00	211.00
311	40.00	144.00	90.00	139.00										

TAX TABLE FOR INDIVIDUALS EMPLOYED IN THE HORTICULTURAL INDUSTRY

Earnings	Amount to be withheld				Earnings	Amount to be withheld				Earnings	Amount to be withheld			
	Resident		Foreign resident			Resident		Foreign resident			Resident		Foreign resident	
	With tax file number	No tax file number	With tax file number	No tax file number		With tax file number	No tax file number	With tax file number	No tax file number		With tax file number	No tax file number	With tax file number	No tax file number
1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
476	62.00	221.00	138.00	214.00	551	72.00	256.00	160.00	247.00	626	81.00	291.00	182.00	281.00
477	62.00	221.00	138.00	214.00	552	72.00	256.00	160.00	248.00	627	82.00	291.00	182.00	282.00
478	62.00	222.00	139.00	215.00	553	72.00	257.00	160.00	248.00	628	82.00	292.00	182.00	282.00
479	62.00	222.00	139.00	215.00	554	72.00	257.00	161.00	249.00	629	82.00	292.00	182.00	283.00
480	62.00	223.00	139.00	216.00	555	72.00	258.00	161.00	249.00	630	82.00	292.00	183.00	283.00
481	63.00	223.00	139.00	216.00	556	72.00	258.00	161.00	250.00	631	82.00	293.00	183.00	283.00
482	63.00	224.00	140.00	216.00	557	72.00	259.00	162.00	250.00	632	82.00	293.00	183.00	284.00
483	63.00	224.00	140.00	217.00	558	73.00	259.00	162.00	251.00	633	82.00	294.00	184.00	284.00
484	63.00	225.00	140.00	217.00	559	73.00	259.00	162.00	251.00	634	82.00	294.00	184.00	285.00
485	63.00	225.00	141.00	218.00	560	73.00	260.00	162.00	252.00	635	83.00	295.00	184.00	285.00
486	63.00	225.00	141.00	218.00	561	73.00	260.00	163.00	252.00	636	83.00	295.00	184.00	286.00
487	63.00	226.00	141.00	219.00	562	73.00	261.00	163.00	252.00	637	83.00	296.00	185.00	286.00
488	63.00	226.00	142.00	219.00	563	73.00	261.00	163.00	253.00	638	83.00	296.00	185.00	287.00
489	64.00	227.00	142.00	220.00	564	73.00	262.00	164.00	253.00	639	83.00	297.00	185.00	287.00
490	64.00	227.00	142.00	220.00	565	73.00	262.00	164.00	254.00	640	83.00	297.00	186.00	288.00
491	64.00	228.00	142.00	220.00	566	74.00	263.00	164.00	254.00	641	83.00	298.00	186.00	288.00
492	64.00	228.00	143.00	221.00	567	74.00	263.00	164.00	255.00	642	83.00	298.00	186.00	288.00
493	64.00	229.00	143.00	221.00	568	74.00	264.00	165.00	255.00	643	84.00	298.00	186.00	289.00
494	64.00	229.00	143.00	222.00	569	74.00	264.00	165.00	256.00	644	84.00	299.00	187.00	289.00
495	64.00	230.00	144.00	222.00	570	74.00	265.00	165.00	256.00	645	84.00	299.00	187.00	290.00
496	64.00	230.00	144.00	223.00	571	74.00	265.00	166.00	256.00	646	84.00	300.00	187.00	290.00
497	65.00	231.00	144.00	223.00	572	74.00	265.00	166.00	257.00	647	84.00	300.00	188.00	291.00
498	65.00	231.00	144.00	224.00	573	74.00	266.00	166.00	257.00	648	84.00	301.00	188.00	291.00
499	65.00	232.00	145.00	224.00	574	75.00	266.00	166.00	258.00	649	84.00	301.00	188.00	292.00
500	65.00	232.00	145.00	225.00	575	75.00	267.00	167.00	258.00	650	85.00	302.00	189.00	292.00
501	65.00	232.00	145.00	225.00	576	75.00	267.00	167.00	259.00	651	85.00	302.00	189.00	292.00
502	65.00	233.00	146.00	225.00	577	75.00	268.00	167.00	259.00	652	85.00	303.00	189.00	293.00
503	65.00	233.00	146.00	226.00	578	75.00	268.00	168.00	260.00	653	85.00	303.00	189.00	293.00
504	66.00	234.00	146.00	226.00	579	75.00	269.00	168.00	260.00	654	85.00	304.00	190.00	294.00
505	66.00	234.00	146.00	227.00	580	75.00	269.00	168.00	261.00	655	85.00	304.00	190.00	294.00
506	66.00	235.00	147.00	227.00	581	76.00	270.00	168.00	261.00	656	85.00	305.00	190.00	295.00
507	66.00	235.00	147.00	228.00	582	76.00	270.00	169.00	261.00	657	85.00	305.00	191.00	295.00
508	66.00	236.00	147.00	228.00	583	76.00	271.00	169.00	262.00	658	86.00	305.00	191.00	296.00
509	66.00	236.00	148.00	229.00	584	76.00	271.00	169.00	262.00	659	86.00	306.00	191.00	296.00
510	66.00	237.00	148.00	229.00	585	76.00	272.00	170.00	263.00	660	86.00	306.00	191.00	297.00
511	66.00	237.00	148.00	229.00	586	76.00	272.00	170.00	263.00	661	86.00	307.00	192.00	297.00
512	67.00	238.00	148.00	230.00	587	76.00	272.00	170.00	264.00	662	86.00	307.00	192.00	297.00
513	67.00	238.00	149.00	230.00	588	76.00	273.00	171.00	264.00	663	86.00	308.00	192.00	298.00
514	67.00	239.00	149.00	231.00	589	77.00	273.00	171.00	265.00	664	86.00	308.00	193.00	298.00
515	67.00	239.00	149.00	231.00	590	77.00	274.00	171.00	265.00	665	86.00	309.00	193.00	299.00
516	67.00	239.00	150.00	232.00	591	77.00	274.00	171.00	265.00	666	87.00	309.00	193.00	299.00
517	67.00	240.00	150.00	232.00	592	77.00	275.00	172.00	266.00	667	87.00	310.00	193.00	300.00
518	67.00	240.00	150.00	233.00	593	77.00	275.00	172.00	266.00	668	87.00	310.00	194.00	300.00
519	67.00	241.00	151.00	233.00	594	77.00	276.00	172.00	267.00	669	87.00	311.00	194.00	301.00
520	68.00	241.00	151.00	234.00	595	77.00	276.00	173.00	267.00	670	87.00	311.00	194.00	301.00
521	68.00	242.00	151.00	234.00	596	77.00	277.00	173.00	268.00	671	87.00	312.00	195.00	301.00
522	68.00	242.00	151.00	234.00	597	78.00	277.00	173.00	268.00	672	87.00	312.00	195.00	302.00
523	68.00	243.00	152.00	235.00	598	78.00	278.00	173.00	269.00	673	87.00	312.00	195.00	302.00
524	68.00	243.00	152.00	235.00	599	78.00	278.00	174.00	269.00	674	88.00	313.00	195.00	303.00
525	68.00	244.00	152.00	236.00	600	78.00	279.00	174.00	270.00	675	88.00	313.00	196.00	303.00
526	68.00	244.00	153.00	236.00	601	78.00	279.00	174.00	270.00	676	88.00	314.00	196.00	304.00
527	69.00	245.00	153.00	237.00	602	78.00	279.00	175.00	270.00	677	88.00	314.00	196.00	304.00
528	69.00	245.00	153.00	237.00	603	78.00	280.00	175.00	271.00	678	88.00	315.00	197.00	305.00
529	69.00	245.00	153.00	238.00	604	79.00	280.00	175.00	271.00	679	88.00	315.00	197.00	305.00
530	69.00	246.00	154.00	238.00	605	79.00	281.00	175.00	272.00	680	88.00	316.00	197.00	306.00
531	69.00	246.00	154.00	238.00	606	79.00	281.00	176.00	272.00	681	89.00	316.00	197.00	306.00
532	69.00	247.00	154.00	239.00	607	79.00	282.00	176.00	273.00	682	89.00	317.00	198.00	306.00
533	69.00	247.00	155.00	239.00	608	79.00	282.00	176.00	273.00	683	89.00	317.00	198.00	307.00
534	69.00	248.00	155.00	240.00	609	79.00	283.00	177.00	274.00	684	89.00	318.00	198.00	307.00
535	70.00	248.00	155.00	240.00	610	79.00	283.00	177.00	274.00	685	89.00	318.00	199.00	308.00
536	70.00	249.00	155.00	241.00	611	79.00	284.00	177.00	274.00	686	89.00	318.00	199.00	308.00
537	70.00	249.00	156.00	241.00	612	80.00	284.00	177.00	275.00	687	89.00	319.00	199.00	309.00
538	70.00	250.00	156.00	242.00	613	80.00	285.00	178.00	275.00	688	89.00	319.00	200.00	309.00
539	70.00	250.00	156.00	242.00	614	80.00	285.00	178.00	276.00	689	90.00	320.00	200.00	310.00
540	70.00	251.00	157.00	243.00	615	80.00	285.00	178.00	276.00	690	90.00	320.00	200.00	310.00
541	70.00	251.00	157.00	243.00	616	80.00	286.00	179.00	277.00	691	90.00	321.00	200.00	310.00
542	70.00	252.00	157.00	243.00	617	80.00	286.00	179.00	277.00	692	90.00	321.00	201.00	311.00
543	71.00	252.00	157.00	244.00	618	80.00	287.00	179.00	278.00	693	90.00	322.00	201.00	311.00
544	71.00	252.00	158.00	244.00	619	80.00	287.00	180.00	278.00	694	90.00	322.00	201.00	312.00
545	71.00	253.00	158.00	245.00	620	81.00	288.00	180.00	279.00	695	90.00	323.00	202.00	312.00
546	71.00	253.00	158.00	245.00	621	81.00	288.00	180.00	279.00	696	90.00	323.00	202.00	313.00
547	71.00	254.00	159.00	246.00	622	81.00	289.00	180.00	279.00	697	91.00	324.00	202.00	313.00
548	71.00	254.00	159.00	246.00	623	81.00	289.00	181.00	280.00	698	91.00	324.00	202.00	314.00
549	71.00	255.00	159.00	247.00	624	81.00	290.00	181.00	280.00	699	91.00	325.00	203.00	314.00
550	72.00	255.00	160.00	247.00	625	81.00	290.00	181.00	281.00					

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PUBLISHED BY

Australian Taxation Office
Canberra
May 2006

JS 5446

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