

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

WHAT IS A TAX FILE NUMBER (TFN)?

A TFN is a unique number we issue to individuals and organisations to help us administer tax and other Australian Government systems.

We only issue one TFN to you during your lifetime, even if you change your circumstances such as your name or residency. You should keep your TFN secure at all times and advise us if you change your name or address so we can update your details.

If you have lost your TFN or are not sure you have one, check all your correspondence from us or contact your tax agent.

If you still cannot find your TFN or would like to update your details, phone us on **+61 2 6216 1111** between 8.00am and 5.00pm, 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 correct person before discussing your tax affairs. We will ask you for details that only you, or your authorised representative, would know.

➤ For more information on keeping your TFN secure see 'How do I look after my TFN?' on page 5 of these instructions.




HOW DO I APPLY?


Non-residents of Australia

You can apply for a TFN using *Tax file number – application or enquiry for individuals living outside Australia* (NAT 2628) if you are a non-resident of Australia 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.

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 www.abr.gov.au

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

 If you are a non-resident of Australia 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.

For more information see 'Receiving interest, dividends and royalty payments' on page 3 of these instructions.

Permanent migrants and temporary visitors

If you are a permanent migrant or temporary visitor to Australia, you can apply for a TFN online at any time after entering Australia. Go to www.ato.gov.au – select 'For individuals' on the left-hand side of the screen, 'Apply for a tax file number', then 'Online individual tax file number (TFN) registration'.

This option is available if you are a:

- working holiday-maker
- New Zealander (who is automatically granted a visa on arrival)
- overseas student
- person with a valid visa allowing you to stay in Australia indefinitely, and
- person with a business visa.

To apply online, you need a valid passport or relevant travel documents and must be:

- authorised to work in Australia by the Department of Immigration and Citizenship (DIAC) or have a valid overseas student visa
- allowed to remain in Australia indefinitely, and
- in Australia when you lodge your application.

When you apply online you do not have to physically provide proof of identity documents for registration purposes. We will compare your personal and travel document details with DIAC's records. When we validate your details, we will give you a receipt number.

If you don't have access to the internet, you can visit a Tax Office shopfront or public internet facility, for example, a public library.

Australian residents

Generally, you are an Australian resident for tax purposes if you have:

- always lived in Australia
- moved to Australia and live here permanently
- been in Australia continuously for six months or more and for most of the time you have been
 - in the one job and
 - living in the same place, or
- been in Australia for more than half of the financial year, unless
 - your usual home is overseas, and
 - you do not intend to live in Australia.

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.

➤ For detailed information about Australian residency, visit www.ato.gov.au and select 'For Individuals', 'non-residents and visitors'.

If you are an Australian resident for tax purposes, refer to *Tax file number – application or enquiry for individuals* (NAT 1432).

To obtain a copy:

- visit www.ato.gov.au – online ordering
- phone **1300 720 092**
- visit one of our shopfronts or selected newsagents, or
- ask for one from Centrelink or Department of Veterans' Affairs if you are applying for a government benefit or pension.

Receiving interest, dividends and royalty payments

Non-resident withholding tax

If you are a non-resident, you do not need a TFN for payments of:

- interest
- dividends, or
- royalties.

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, 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.

WHAT ARE THE PROOF OF IDENTITY REQUIREMENTS?

! If you do not provide all the proof of identity documents we ask for, we cannot issue you with a TFN.

When you lodge your application, you must provide **two current documents** that prove your identity for registration purposes (proof of identity) – see ‘Acceptable proof of identity documents’ on this page. We only accept **unaltered original documents or certified copies** as outlined in the instructions below.

Certified copies of documents

If you don't want to mail important documents, you can have them photocopied and certified as true and correct at:

- an Australian embassy
- a high commission, or
- a consulate.

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

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 www.dfat.gov.au website are not able to certify copies of documents for you.

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 www.hcch.net and refer to the **Apostille Section**. The list of participating countries can be found 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. You can get the name of an approved translation service from your nearest:

- Australian embassy
- high commission, or
- consulate.

You must show consular 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.

ACCEPTABLE PROOF OF IDENTITY DOCUMENTS

You must provide two of the following documents. They must both be current. At least one of the documents must be from Category A.

Code	Description
Category A documents	
AFP	Overseas passport
OBC	Overseas 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 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)
BAP	Australian passport
Category B documents	
OIC	National photo identification card
OGI	Overseas government identification
OMC	Marriage certificate – if you provide this document to verify how you changed your name, it will not count as a second document
ODL	Drivers licence – the address listed on your licence must match the home address on this application

! 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.

WHAT OTHER DOCUMENTS DO I NEED TO PROVIDE?

Proof of income and other documents

As well as the proof of identity document requirements we specify above, we may ask you to send us other documents (for example, proof of income). What we need depends on your reason for applying for a TFN. We will tell you which documents you must send at question 10.

We will only accept original or certified copies of your proof of income documents. If you don't want to mail important documents, you can have them photocopied and certified as true and correct by any of the following:

- barrister
- judge
- Justice of the Peace
- solicitor.

WHEN WILL I RECEIVE MY TFN?

You will receive your TFN no more than 28 days after we receive your completed application and required documents. We will promptly return your original documents by registered mail and forward your TFN to the postal address on your application at a later date.

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 LOOK AFTER MY TFN?

Your TFN is one of your most important forms of identification and it is yours for life. Keep it secure to guard against identity theft.

To keep your TFN secure:

- don't carry it in your purse or wallet
- don't store it in your mobile phone
- shred or destroy documents containing your identity details
- install up-to-date anti-virus software on your computer
- only provide your identity details to trusted or reliable organisations, and
- if you use a tax agent, check they are registered on the Tax Agents Board website at www.tabd.gov.au

MORE INFORMATION

For more information about TFNs for individuals living outside Australia or if you would like to update your details with us:

- phone **+61 2 6216 1111** between 8.00am and 5.00pm, Monday to Friday and ask to be transferred to Personal tax enquiries, or
- visit **www.ato.gov.au**

If you phone we need to know we are talking to the correct person before discussing your tax affairs. We will ask you for details that only you, or your authorised representative, would know.

If you do not speak English well and want to talk to a tax officer, phone the Translating and Interpreting Service on **+61 3 9203 4038** for help with your call.

If you have a hearing or speech impairment and have access to appropriate TTY or modem equipment, phone **+61 7 3815 7799**. If you do not have access to TTY or modem equipment, phone the Speech to Speech Relay Service on **+61 7 3815 8000**.

PRIVACY

We are authorised to request this information under the *Income Tax Assessment Act 1936*. We need this information to help us to administer laws relating to taxation and superannuation.

Where we are authorised to do so, we may give this information to other government agencies that administer laws relevant to your particular situation. Depending on your situation these agencies could include:

- Centrelink
- the Australian Federal Police
- the Child Support Agency
- the Department of Veterans' Affairs
- the Department of Immigration and Citizenship
- the Department of Family, Community Services and Indigenous Affairs, and
- the Department of Education, Science and Training.

We may check the proof of identity information you supply with the issuing agencies.

OUR COMMITMENT TO YOU

We are committed to providing you with advice and information you can rely on.

We make every effort to ensure that our advice and information is correct. If you follow advice 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. However, we will not charge you a penalty or interest if you acted reasonably and in good faith.

If you make an honest mistake when you try to follow our advice 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.

You are protected under GST law if you have acted on any GST advice in this publication. If you have relied on GST advice in this publication and that advice later changes, you will not have to pay any extra GST for the period up to the date of the change. Similarly, you will not have to pay any penalty or interest.

If you feel this publication does not fully cover your circumstances, please seek help from the Tax Office or a professional adviser.

The information in this publication is current at February 2008. 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 a more recent version on our website at www.ato.gov.au or contact us.

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

COMPLETING YOUR APPLICATION

To help us process your application as quickly as possible:

- answer all the questions, otherwise we may need to contact you for further information
- print clearly, using a black pen only
- use BLOCK LETTERS and print one character in each box

S M I T H S T

- place in all applicable boxes
- do not use whiteout or covering stickers
- sign next to any corrections with your **full signature** (not initials)

- make sure you read the privacy statement and **sign the declaration** at the end of the form, and
- provide proof of identity documents as specified on page 4 of the instructions and include any documents we ask you to provide with your application at question 10.

If you need help completing this application or you can't provide enough proof of identity documents, phone us on **+61 2 6216 1111** between 8.00am and 5.00pm, Monday to Friday and ask to be transferred to Personal tax enquiries.

TAX OFFICE USE ONLY		

1 Are you an Australian resident for tax purposes?

No Yes **Do not use this application.**
Refer to 'How do I apply' on page 2 of the instructions.

2 Have you ever: (Place in one box only)

- had an Australian tax file number (TFN)
- applied for an Australian TFN before, or
- lodged a tax return in Australia?

No Go to question 3

Not sure Provide details where possible.

Yes

Year	Details (for example, tax return)
<input type="text"/>	<input type="text"/>



When did you last deal with the Tax Office?

Provide your details as they were when you last dealt with the Tax Office.

Cross this box if they are the same as your current details and go to question 3.

Family name at that time

First given name Other given name/s

Postal address for tax matters at that time

Suburb/town/locality State/territory Postcode

Country if outside Australia (Australia only) (Australia only)

Name of your tax agent at that time (if applicable)

3 What is your full name?

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given name/s

4 Have you ever had another name?

No Yes Provide details below

Type of name? (Place 'X' in one box only)

Your previous married name The name on your birth certificate An anglicised name

Your name before marriage A shortened version of your name An assumed name (known as), or

Other

Other name

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given name/s

! If you have more names, include a separate sheet of paper giving full names and types with this application.

5 What is your sex? Male Female

6 What is your date of birth? Day / Month / Year

OFFICE USE ONLY / /

7 Do you have a spouse (married or de facto)?

No Yes Provide details below

Spouse's family name

Spouse's first given name Spouse's other given name/s

Spouse's date of birth Day / Month / Year

8 What is your postal address? (Your TFN will be sent to this address.)

For example, write your home address, your post office box, or your Australian representative's postal address.

Suburb/town/locality State/territory Postcode

Country if outside Australia (Australia only) (Australia only)

9 What is your home address outside Australia?

This must be a street address, for example, 123 Smith St. This cannot be a post office box or other delivery point address.

Suburb/town/locality

Country if outside Australia

10 Why do you need a TFN? (Place **X** in one box only)

! You will need to provide either original or certified copies of the proof of income documents requested in this section. (See 'What other documents do I need to provide?' on page 5 of the instructions for more information.)

Option 1 – you receive income from an Australian rental property

Street address of rental property

.....
.....
.....

Suburb/town

State/territory

Postcode

.....

Real estate agent's name

.....

Real estate agent's address

.....
.....
.....

Suburb/town

State/territory

Postcode

.....

If you have more than one property, include a sheet of paper giving details with this application.

! As well as proof of your identity you must provide one of the following documents that clearly identifies you as the property owner:

- partnership or trust deed
- title or deed to Australian real estate acquired for the purpose of earning rental income
- registered mortgage papers on an Australian home or property acquired for the purpose of earning rental income
- copy of a tenancy agreement for an Australian property
- monthly property manager's statement for an Australian property, or
- property settlement statement.



Option 2 – you are registering for an Australian business number (ABN) and if applicable, another associated business account, for example, goods and services tax (GST)

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 www.abr.gov.au

! As well as proof of your identity you must provide a supporting document such as:

- registration papers
- a financial statement, or
- distribution advice.

Option 3 – you receive Australian business income (including directors fees)

Name of company, partnership, trust or individual that pays you

.....
.....
.....

Street address

.....
.....
.....

Suburb/town

State/territory

Postcode

.....

Australian company number (ACN) – if a company

Australian business number (ABN)

.....

! As well as proof of your identity you must provide a supporting document such as:

- company registration papers
- a financial statement, or
- distribution advice.



Option 4 – you receive a distribution from an Australian trust

Name of trust

.....
.....

Trust ABN

.....

! As well as proof of your identity you must provide extracts from the trust deed showing all of the following:

- trust name
- trustee’s full name
- commencement date
- signatures, and
- seal.

There is no need to include the entire deed with this application.

Option 5 – in terms of superannuation you:

- receive benefits from an Australian fund
- make personal contributions to an Australian fund, or
- are having contributions made on your behalf into an Australian fund.

Name of fund

.....
.....

Fund ABN

.....

! As well as proof of your identity, you must provide one of the following:

- a superannuation statement, or
- a document from the superannuation fund provider showing acceptance into the fund.

Option 6 – you receive other types of Australian income

Give full details, including any associated ACN or ABN.

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.....

Option 7 – you wish to obtain a refund of TFN withholding tax

! As well as proof of your identity you must provide a statement from a financial institution that shows the amount of tax deducted.

Option 8 – your spouse is:

- an Australian resident, and
- applying for the Australian family tax benefit.

If you select this box, make sure you have completed question 7.

! As well as proof of your identity you **must provide a letter from Centrelink** stating that your spouse has applied for the Australian family tax benefit and you need a TFN for this purpose.





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

No Yes Provide details below

Name of tax agent or legal representative

Phone number of tax agent or legal representative

Name of person you deal with

Tax agent's registration number

! Make sure you sign the declaration below.

Declaration

Read the privacy statement on page 5 of the instructions before signing the application.

! When you send your application, you must provide original documents or certified copies as specified on page 4 of the instructions. You may also need to provide additional documents as specified at question 10, depending on your reason for applying for a TFN.

! There are penalties for deliberately giving false and misleading information or for deliberately making a false or misleading statement. There are also penalties for the unauthorised use of a TFN.

I declare that the information given on this application is true and correct.

Name

Phone number (include country code) or email address

Signature

Date

Day

Month

Year

Lodging your application

Check you have:

- your completed application
- original or certified copies of proof of identity documents as specified on page 4 of the instructions, and
- any other documents we ask you to include in your application at question 10.

Send all of these documents to us at:

Australian Taxation Office
PO Box 9942
MOONEE PONDS VIC 3039
AUSTRALIA



OFFICE USE ONLY

Pol certification

Document code	Document number	Place of issue	Date of issue or expiry

Officer's name (please print)

.....

Phone

.....

Officer's signature

.....

Date

Day: [][] / Month: [][] / Year: [][][][]

Customer reference number

.....

Notes

.....

Office stamp

.....