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We have strict process to follow before protected information can be disclosed by a tax officer to a minister.

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Find out about our privacy notices for business and why we collect your personal information.

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Privacy notices for tax professionals

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When we collect information from others

Understand when we are allowed to collect information about individuals from third parties.

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Secure and private information

We create and maintain a secure environment for the protection of your personal information and records.

Last updated 5 June 2025

How we collect information about you

To administer the tax laws, we collect information about you. We may get this information from:

- you
- your authorised representative
- another government agency or organisation which provides information for data matching.

Complying with privacy legislation

We respect your privacy and keep your information confidential by complying with the following:

- the [Privacy Act 1988](#), which contains provisions designed to safeguard personal information about living individuals. The Privacy Act requires us to comply with the [Australian Privacy Principles](#) (APP) set out in that Act
- the [Australian Government Agencies Privacy Code](#), which requires us to put in place practices, procedures and systems to ensure agencies comply with the APPs and the *Privacy Act 1988*
- taxpayer confidentiality provisions in tax law, which protect information about all taxpayers, whether they are individuals or other kinds of taxpayers such as companies.

In some circumstances, the law allows us to disclose your information to others for specific purposes. For example, we have data-matching

programs that comply with all government data-matching guidelines.

Our privacy policy and privacy notices

Our ATO privacy policy provides more detail on the collection, storage, use and disclosure of the personal information we hold about you and how you can access or seek to amend that information. It also contains information about what you can do if you are not satisfied with how your information has been treated.

You can access the privacy notices for all our forms, calculators and tools from [Your privacy](#).

Privacy concerns or complaints

If you think that your privacy or the confidentiality of your tax information has been breached because of our actions, you should talk to us as soon as possible. If you have already been dealing with a tax officer, your first step should be to try to resolve the issue with them. If you are not satisfied, talk to the tax officer's manager. For more information, see [Complaints, compliments and suggestions](#)

If you are not satisfied with the way we have handled your complaint, the [Office of the Australian Information Commissioner – Privacy Commissioner](#)  may be able to help you.

QC 39473

ATO privacy policy

How the ATO privacy policy deals with the collection, storage, access to, use and disclosure of personal information.

Last updated 17 September 2025

About our privacy policy

Our privacy policy seeks to:

- communicate our personal information handling practices
- enhance the transparency of our operations
- give individuals a better and more complete understanding of the personal information we hold and the way in which we deal with that information.

We review our privacy policy regularly and publish it on our website. If you would like to access a copy of our privacy policy in another form, or have feedback on our privacy policy, you can [contact us](#).

The Privacy Act

The [Privacy Act 1988](#) (Privacy Act) protects personal information and requires that we comply with the Australian Privacy Principles (APPs) set out in Schedule 1 of the Privacy Act in our handling of personal information.

Under the Privacy Act, 'personal information' means 'information or an opinion about an identified individual, or an individual who is reasonably identifiable, whether the information is true or not and whether the information is recorded in a material form or not'.

We also comply with the requirements of the [Privacy \(Australian Government Agencies – Governance\) APP Code 2017](#) (APP code) which is registered under the Privacy Act.

Under the APP code, we:

- have a Privacy Champion and a Privacy Officer
- undertake privacy impact assessments (PIAs) and publish a version of those PIAs on our Privacy impact assessment register.

Our undertaking to you

We undertake to collect personal information about you in a fair and lawful way and in a manner that is not unreasonably intrusive. This means that we will not use any form of deception or threat when we collect personal information, either from you or from anyone else.

We undertake to respect your privacy and to keep your information confidential. We handle your personal information as required by the

Privacy Act and the APP code.

We will be transparent and open about what personal information we collect, hold, use and disclose, as well as how you can make a [privacy complaint](#) if you think your privacy has been interfered with.

Why we collect, hold, use and disclose personal information

In administering the tax and superannuation (super) laws, we collect, hold, use and disclose a wide range of personal information. We have detailed **privacy notices** for every tax and super collection.

We also collect, hold, use and disclose personal information in relation to our other functions and activities, including:

- as custodian of the [Australian Business Register](#) ↗
- for data matching purposes
- for prosecution and law enforcement processes
- to manage enquiries and other contacts with us
- to verify your identity
- as the lead agency for the Australian Government's [Digital ID System](#) ↗
- in the course of procuring goods and services
- as an employer under the *Public Service Act 1999*.

Personal information we collect, hold, use and disclose

We collect, hold, use and disclose personal information about individuals and taxpayers that is necessary for or related to the administration of tax and super laws and other programs of work we administer.

Taxpayer records

Personal information includes:

- names, addresses, email addresses, phone and fax numbers

- dates of birth, occupations, gender, marital status, residency status, names of partners and relatives, unique identifiers such as tax file numbers (TFNs), Australian business numbers (ABNs) and director identification numbers (director IDs)
- business and financial information, bank account and financial institution details
- income which includes salary and wages
- shareholding and investment interest details
- student numbers and institution codes
- trustee and tax agent details
- health fund and super fund details
- Australian Transaction Reports and Analysis Centre (AUSTRAC) reports
- business ownership details, business transaction reports, **business tax debt**, property ownership and sales data.

For more information on the different types of personal information in taxpayer records that we collect, hold, use and disclose, see

[Appendix 1](#)

Superannuation records

We collect, hold, use and disclose personal information about:

- super guarantee obligations and entitlements of employers and employees
- self-managed super fund members, trustees and directors of corporate trusts, so the funds can be registered, administered and regulated
- lost members, to maintain a central register of lost super member entitlements
- individual super holding account special accounts to enable accounts to be established for individuals where we have transferred unclaimed co-contribution or guarantee charge amounts to a special account

- individual taxpayer super excess contribution records, to enable excess super contributions to be identified and liabilities for excess contributions tax to be determined and assessed
- super co-contribution system records, so that super co-contribution entitlements can be determined and paid for eligible individuals
- the super unclaimed money register, to maintain a register of unclaimed super money paid to us.

Tax file numbers

A tax file number (TFN) is a unique identifier. We issue TFNs and use them to help us identify you and administer tax and super laws.

TFNs are protected by sections 8WA and 8WB of the [Taxation Administration Act 1953](#)  and the [Privacy \(Tax File Number\) Rule 2015](#) . We handle TFN information in accordance with those pieces of legislation.

For further TFN guidance and advice, see [The Privacy \(Tax File Number\) Rule 2015 and the protection of tax file number information](#) .

If you have concerns about the security of your TFN or that your TFN has been lost, stolen or misused, refer to Lost or stolen TFN advice or phone us on **13 28 61** between 8:00 am and 6:00 pm, Monday to Friday.

Digital ID

We are participating in Digital ID and the Australian Government Digital ID System (AGDIS). Digital ID provides Australian citizens and permanent residents a convenient and secure way to access online government services. The creation and use of a digital ID is voluntary.

We deliver and administer both:

- myID
- Relationship Authorisation Manager (RAM).

Personal information that we collect, hold, use and disclose for the purpose of administering myID and the RAM services includes your:

- first and last name

- date of birth
- address
- email address
- identity document details, to enable us to verify and validate these details with the government authorities that have issued them.

For further information about the collection, use and disclosure of your personal information for these AGDIS accredited services, see:

- [myID privacy policy ↗](#)
- [myID privacy notice ↗](#)
- [RAM privacy policy ↗](#)
- [RAM privacy notice ↗](#)

Biometric voiceprints and MBUNs

We maintain a voiceprint biometric database. With your consent, voice recordings may be used to create a biometric voiceprint that can be used to identify you.

Where you have given your consent, and you have a myGov account linked to the ATO and other myGov member services, we may share your voice biometric information with your linked member services.

When sharing your voice biometric information with a linked myGov member service, we will also share your ATO meaningless but unique number (MBUN). This is a unique number linked to your ATO member service that is created when you link your myGov account to the ATO. If you have unlinked and then relinked your myGov account to the ATO, you will have multiple ATO MBUNs. However, we will only share the MBUN created when you last linked your myGov account to the ATO.

Tax practitioner records

We maintain a record of registered tax and business activity statement agents (tax practitioners) who are authorised to interact with us and undertake transactions on behalf of taxpayers.

Personal information about tax practitioners that we hold includes the:

- tax practitioner's first name and surname

- business trading name
- address
- phone number
- fax number
- registration number
- ABN
- email address
- bank details
- client lodgment history.

We hold these records so that we can contact tax practitioners about their clients' tax affairs and to monitor lodgment of tax agent prepared returns and business activity statements.

Employee records

We collect, hold, use and disclose personal information in personnel records that is reasonably necessary for the purposes of discharging the Commissioner of Taxation's employer powers. 'Employer powers' means all the rights, duties and powers of an agency head under the *Public Service Act 1999*.

Forms on our website

Forms on our website are designed to support your interactions with us and some are designed to help you meet your lawful obligations under tax and super laws. Personal information we collect through online forms is used to contact you and administer the tax and super laws. If you do not provide that information, we may not be able to take further action on the form you submit.

- Our forms clearly indicate the information you must provide (mandatory fields) before you can submit a form.
- Where possible, we highlight that you shouldn't include sensitive information in free-text fields.
- Any additional information you provide to support your enquiry is done so at your discretion.

Web browsing records

When you visit ato.gov.au we'll collect information from your browser relating to:

- your server address, operating system and top-level domain name
- the date and time of your visit
- the pages you accessed and documents you downloaded
- the previous site you visited
- the type of browser you used.

No attempt is made to identify users or their browsing activities except in the event of an investigation where a law enforcement agency may exercise a warrant to inspect our internet web server logs.

When you authenticate with online ATO systems directly or indirectly (for example, through myGov), certain information about your device, your browser and the authentication process will also be logged by us, such as:

- your internet provider number (IP address)
- the date and time of the use of the authentication service
- the authentication information you provided
- successful and unsuccessful attempts at authenticating.

We may use this information to:

- confirm your identity
- compile statistics and reports to enhance our systems and services
- identify and respond to issues that may indicate authentication integrity is at risk
- detect, investigate and prosecute criminal offences.

We don't share this information with other government agencies or other organisations without your permission unless that is required or authorised by law.

Cookies

Cookies are pieces of information that a website can transfer to an individual's computer hard drive or mobile device for record keeping.

Cookies can make websites easier to use by storing information about your preferences on a particular website. The information remains on your device after the internet session finishes.

The first time you visit our website one cookie will be stored on your device. On each visit to our website the system checks whether there is an [ato.gov.au](#) cookie on your device. If so, it simply notes its presence and records your visit as a 'previous user'. If not, it will store one and record your visit as a 'first time visitor'. This cookie will be stored permanently unless you choose to delete it. The information is used by us to help improve our website by understanding how it is used. There is no attempt made to identify individual users in any way.

On each use a 'session cookie' is temporarily placed on your device, which is used to maintain navigation information during your site visit. These session cookies are deleted from your device at the end of each internet session.

In addition, we make use of third-party sites such as [X](#) (formerly Twitter), [VioStream](#), [Facebook](#), [LinkedIn](#) and [YouTube](#) to deliver content. Such third-party sites may send their own cookies to your device. We do not control the setting of third-party cookies and suggest you check the third-party websites for more information about their cookies and how to manage them.

We use Google Analytics to understand how our websites are being used in order to improve the services we offer. Google Analytics uses cookies to analyse how you use our websites. No identifying information is collected by Google Analytics and parts of your IP address are masked so your identity remains anonymous. Data captured by Google Analytics is processed and stored in the USA. If you don't want your data being used by Google Analytics when visiting our website, you can opt out by using the [Google Analytics opt-out browser add-on](#) .

You can also disable cookies and JavaScript in your browser. However, this may prevent you from accessing certain services and functionality.

ATO app Google API service

The ATO app includes the myDeductions tool to make it easier and more convenient for you to keep your expense and income records in one place. We have provided myDeductions to you only as a record keeping tool.

If you are an Android user, we have provided you with the option to connect the ATO app to your personal Google Drive account, to make backing up myDeductions records quick and easy. We do not access, collect, use, store or share the personal information you input into the myDeductions tool, or the personal information you back up to your Google Drive account, including your Google user data. While we do not access personal information you input into the myDeductions tool, you can choose to upload myDeductions data to pre-fill your tax return.

For more information about your privacy when using Google services, see the [Google Privacy Policy](#).

How we collect personal information

We collect personal information:

- directly from you
- from other persons acting on your behalf
- from third parties, including
 - other government agencies
 - employers
 - your clients or customers (if applicable)
 - publicly available sources.

We collect personal information when we ask for it, or by using our formal access and information-gathering powers.

If we receive unsolicited information, we will handle it in accordance with Australian Privacy Principle 4.

When we ask a third party for information about you

Tax and super laws allow us to obtain information about you from other parties. We will normally tell you about this before seeking to obtain it.

However, there are some circumstances where it may not be reasonable or practicable in the circumstances to tell you that we are collecting your personal information from a third party. This may include when we collect information during certain types of audits, or

about a large number of individuals in similar circumstances, such as when we collect information from:

- financial institutions
- government agencies
- tax authorities in other jurisdictions
- investment managers
- listed public entities such as companies and trusts
- share registries
- health funds and super funds
- employers.

How we hold personal information

We take steps to ensure that the personal information we collect about you is accurate, up-to-date and complete. These steps include updating personal information when you tell us that your personal information has changed and at other times as necessary.

We take steps to protect the personal information we hold against:

- misuse
- interference
- loss
- unauthorised access, modification and disclosure.

We apply industry-best security methods, including:

- information technology and physical security audits
- penetration testing
- industry best practice risk management
- system security technologies.

Our staff may not access personal information contained in records we hold unless they are doing so in the course of exercising powers or performing functions under or in relation to the tax, super or other relevant laws.

When you contact us

We must be certain of your identity before we can discuss your tax or super affairs with you. If you contact us to discuss your affairs, you must be able to prove your identity. This ensures that we are able to protect your personal information by only giving it to you or someone who can prove that they are lawfully authorised to act on your behalf.

For example, if you phone us, you can prove your identity by giving us your:

- date of birth
- address (as notified to us previously)
- details from an ATO-generated notice.

Other information can be used as proof of identity, depending on the circumstances.

If you have a general enquiry that does not involve discussing your personal information, you do not have to provide identification. In these situations, you will be able to deal with us without identifying yourself.

When we contact you

You have the right to be told why we are asking for your personal information and what legal authority we are relying on to request it from you.

Generally, when we collect personal information from you, we will tell you:

- about your rights and obligations under the law as early as possible, including the main consequences of not providing the requested information
- of any other entity to whom we usually disclose your personal information
- whether your personal information is likely to be disclosed overseas
- how you can make a complaint if you think your privacy has been compromised.

Data matching and data exchange

We do checks to test whether taxpayers are complying with relevant law. These checks include audit and verification programs and device-based information matching.

This is known as data matching. It allows information from a variety of sources to be brought together, compiled and applied to a range of public policy purposes.

In the ATO, data matching helps us to both identify people who are not complying with their obligations and to detect fraud against the Commonwealth. If we check your information, it doesn't mean we think you're dishonest in your tax affairs. But if we find discrepancies, we'll take follow-up action.

Data sources we acquire

Some of our data sources include investment income information from banks, financial institutions and investment bodies, employment information and welfare payment information. The supply of this data is authorised by law. We match this data with our own information to detect those who may not be correctly reporting all of their income.

We also undertake large scale activities involving information exchange with other government agencies. These exchanges of information are authorised by law. Additionally, we undertake data-matching projects relating to particular risks, issues or industries.

Action we take with data

We compare externally sourced data with information that we already hold.

We check the external data with information provided to us in tax returns, business activity statements and other forms. We may use this information to detect people who are not in the tax system or are not meeting other obligations, such as:

- lodging documents
- paying debts
- meeting super obligations.

The data is also used to check trends within industries and helps us to focus on future compliance risks.

Protecting your personal information in data matching

Detailed rules set out in the *Data-matching Program (Assistance and Tax) Act 1990* apply to some data-matching activities. To better protect your privacy, we also comply with voluntary guidelines about data matching issued by the Privacy Commissioner.

Learn more about our current data-matching protocols.

For more information on the different types of data-matching records we hold, see [Appendix 1](#).

Disclosures authorised by law

The law prohibits tax officers from disclosing taxpayer information, except in specified circumstances.

Tax officers can disclose taxpayer information in the course of performing their duties. They are also permitted to disclose it to a range of Commonwealth, state and territory entities for government purposes, to Ministers, and for law enforcement and related purposes.

For more information, see [Procedures for disclosing protected information](#).

Disclosing to advisers, contractors and outsourcing

Sometimes we engage recognised expert advisers from outside the ATO, such as independent legal advisers, for assistance and advice. We also contract third parties to carry out some of our functions, such as processing forms and answering enquiries in call centres.

The taxpayer confidentiality provisions in the tax legislation allow us to disclose personal information to these advisers, contractors and their employees. They are bound by privacy and taxpayer confidentiality provisions when dealing with your information. We also ensure that the privacy and confidentiality of your personal information is addressed in these contracts.

How we dispose of personal information

When we receive personal information about you (whether solicited or unsolicited) the information will, in almost all cases, be treated as a Commonwealth record.

We are bound by the *Archives Act 1983* to retain Commonwealth records until we can lawfully dispose of them, generally either in accordance with:

- a 'records authority' issued or agreed to by the National Archives – a records authority determines how long we hold information and when we dispose of it
- 'normal administrative practice' – which permits the destruction of information that is duplicated, unimportant or of short-term facilitative value.

Disclosing personal information to overseas recipients

While most of the personal information we collect about you is retained in Australia, there are circumstances where we provide personal information to overseas recipients. We do this in accordance with international tax treaties and tax information exchange agreements.

Tax treaties

Tax treaties are also referred to as tax conventions or double tax agreements. The purpose of these agreements is to exchange tax information relevant to the tax administration of the respective countries to the agreement. We do this to prevent double taxation, tax fraud and tax evasion.

Tax information exchange agreements

We also use tax information exchange agreements (TIEA) to combat overseas tax evasion. The agreements allow us to exchange information with our TIEA partners. TIEAs promote fairness and enhance our ability to administer and enforce Australia's own domestic tax laws.

Countries and other jurisdictions personal information is disclosed to

The countries and other jurisdictions that currently have tax treaties and tax information exchange agreements with Australia are listed in [Appendix 2](#).

How you can access your personal information and seek its correction

You can update your own personal information via our online services.

You can access copies of your personal taxation information via myGov. Personal records you can access include your:

- tax returns
- notices of assessments
- payment summaries and income statements.

Your authorised representative may also have access to your personal information or can request it on your behalf through Online services for agents. For more information about accessing your personal taxation information through our online services, refer to [Copies of tax documents request](#).

Where you require access to documents that you cannot obtain through our online services or through our administrative access arrangements, you can lodge a request for those documents under Australian Privacy Principle (APP) 12 or the *Freedom of Information Act 1982* (FOI Act).

Access to personal information – Australian Privacy Principle 12

You have a right to request access to your own personal information under APP 12.

However, if we can refuse to give you access to the requested personal information under the FOI Act or any other Commonwealth Act, we do not have to give you access to the personal information under APP 12.

We will respond to your request for access to your personal information within 30 days.

In circumstances where we refuse to provide you with access to your own personal information, we will give you a written notice that sets

out the reasons for the refusal (unless it would be unreasonable to do so).

We will advise you how to complain about a refusal.

We will not charge you for making a request or for giving you access to your own personal information.

Correction of personal information – Australian Privacy Principle 13

We will take reasonable steps to correct personal information that we hold about you to ensure that, having regard to the purpose for which the information is held, it is accurate, up to date, complete, relevant and not misleading. We will also take reasonable steps to correct personal information in circumstances where you request us to correct the information.

We will respond to an amendment request within 30 days.

If we refuse your amendment request, we will give you a written notice that sets out the reasons for the refusal, except to the extent that it would be unreasonable to do so.

We will advise you how to complain about a refusal.

We will not charge you for making an amendment request or for correcting personal information about you.

Making an FOI request

You can also make a freedom of information (FOI) request.

The FOI Act gives you the right to:

- access copies of documents (except exempt documents) held by us
- ask for information concerning you to be amended or annotated if it is incomplete, out of date, incorrect or misleading
- seek a review of our decision not to allow you access to a document or not to amend your personal record (this review can be done by us or by the [Information Commissioner](#) .

A FOI request must:

- be in writing

- state that the request is an application for the purposes of the FOI Act
- provide such information concerning the document requested as is reasonably necessary to enable a tax officer to identify it
- provide details of how notices under the FOI Act may be sent to you (for example, by providing an email or postal address for correspondence).

You can send your request to us by email at FOI@ato.gov.au with your name and the words FOI REQUEST in the subject line. You can use our FOI application form available on our website.

We prefer email but you can also send your FOI request to the postal address of our central or regional offices as given in a current phone directory, clearly marked FOI REQUEST on the envelope and on the enclosed request.

For more information about FOI requests, see [How to access government information](#).

What to do about a suspected breach of privacy

You can enquire or complain about a suspected breach of the Australian Privacy Principles (APPs) or the APP code.

General privacy questions

If you have a general question about privacy or wish to report an instance where you think your privacy may have been compromised, you can phone **1300 661 542** and ask for the Privacy Hotline. If an ATO officer is not available to speak with you, leave a message and someone will contact you to respond to your question or to obtain further information.

Privacy complaints

If you are not satisfied with how we have collected, held, used or disclosed your personal information, or another matter in relation to the APPs or the APP code, you can make a formal complaint.

You can lodge a complaint by:

- using our [online complaints form](#)
- phoning our complaints line on **1800 199 010**
- phoning the National Relay Service on **13 36 77** (if you have a hearing, speech or communication impairment)
- phoning the Translating and Interpreting Service (for people of non-English speaking backgrounds) on **13 14 50**
- writing to
 - **ATO COMPLAINTS**
PO BOX 1271
ALBURY NSW 2640.

How we deal with privacy complaints

We treat complaints seriously and try to resolve them fairly and quickly.

If you make a complaint, we aim to contact you within 3 working days. We will work with you to resolve your complaint and keep you informed of its progress.

If you are not satisfied with how we deal with your complaint, the Privacy Commissioner at the Office of the Australian Information Commissioner may be able to help you. Visit the [Office of the Australian Information Commissioner](#)  website for more information, or phone **1300 363 992**.

Privacy information for ATO employees

The ATO cares about the privacy of its employees and we take our obligations under the Privacy Act seriously. If you are an ATO employee and wish to make a complaint about a privacy matter relating to your tax affairs, you may wish to do so using the complaints process described above.

If you are an ATO employee and have concerns that your privacy has been breached at work, or your personal information has not been treated as required under the Privacy Act at work, you can do one or more of the following:

- refer to the ATO Intranet page on privacy breaches and concerns

- speak to your manager – we would recommend this in the first instance where possible
- contact the People Helpline by phone or email (details are available on the intranet).

If you are not satisfied with how we deal with your complaint, the Privacy Commissioner at the Office of the Australian Information Commissioner may be able to help you. Visit the [Office of the Australian Information Commissioner](#)  website for more information, or phone **1300 363 992**.

Appendix 1 – What information we collect, hold, use and disclose, and why

Australian Business Register records

The Australian Business Register (ABR) records unique identifiers called Australian business numbers (ABNs). The ABR also records other identity information about entities that carry on enterprises in Australia; or that when they carry on an enterprise, make their supplies in connection with Australia.

The ABR records the details of individuals that a business entity has nominated (called 'nominated representatives') or of individuals who carry on a business themselves, to facilitate that business' electronic dealings with government agencies.

Some of the ABR information is publicly accessible through the ABN Lookup tool at business.gov.au. This is where the public version of the ABR is maintained. A person who does not wish to have their personal details publicly displayed can apply to the Registrar (who is also the Commissioner of Taxation) to not have those details disclosed in ABN Lookup.

Information that is not publicly available may be disclosed to certain government agencies under section 30 of the *A New Tax System (Australian Business Number) Act 1999* so that those other agencies can carry out their functions. Personal information contained in the ABR may also be disclosed to courts and tribunals in connection with proceedings under a tax law.

Director identification numbers (director IDs)

The *Commonwealth Registers Act 2020* and related amendments to a range of existing laws creates a new Commonwealth business registry regime, the [Australian Business Registry Services \(ABRS\)](#). The ABRS is administered by the Registrar (who is also the Commissioner of Taxation) and is responsible for administering director ID numbers. The Registrar has support from the ATO to administer registry work. The Registrar maintains its own records, and information about its privacy policy is available at [Our privacy policy | Australian Business Registry Services \(ABRS\)](#).

Prosecution and law enforcement records

We investigate fraud and suspected abuses of the tax system. Alleged offenders may be prosecuted.

We maintain a database of prosecution matters for breaches of tax, super and excise laws.

Personal information collected, held, used and disclosed can include:

- names
- contact details
- phone numbers
- TFNs
- details of alleged offences
- company and trust affiliations
- known assets and liabilities
- land title information
- information from AUSTRAC
- related persons details
- information from financial institutions and other jurisdictions.

We receive requests for personal information from law enforcement agencies in relation to both tax and non-tax matters. We disclose personal information to law enforcement agencies according to the legislative provisions that permit these disclosures. We also make disclosures to law enforcement agencies of our own volition and according to these provisions.

We keep a record of law enforcement agency requests for personal information and of the personal information we disclose to law enforcement agencies.

Prescribed taskforces

Tax laws permit the disclosure of personal information to multi-agency prescribed taskforces. Prescribed taskforces are established to address priority issues and must have protecting the public finances of Australia as one of their purposes.

Personal information disclosed to prescribed taskforces includes:

- names, addresses, contact details
- TFNs
- information from third party sources including AUSTRAC and Australian Securities & Investments Commission (ASIC)
- details of real and personal property
- travel movements.

Excise records

The purpose of these records is to control the manufacture, storage, delivery and movement of excisable goods under the *Excise Act 1901*. Personal information collected, held, used and disclosed includes:

- names and addresses
- email addresses and phone numbers
- TFNs
- criminal history checks
- financial, social security and land titles information.

We also receive information from ASIC, AUSTRAC, the Australian Border Force and the Department of Home Affairs.

Databases and data matching records

We maintain databases, and also undertake data-matching related activities which include:

- online selling and trade suppliers

- credit and debit card transactions
- property (including real property) transactions
- information from other government agencies, including states and territories
- compiling statistics and de-identified information for [research purposes](#) ↗

The purpose of these records is to inform improvements to policy, and increase our understanding of the behaviour and compliance profile of businesses and individuals involved in particular industries by:

- identifying employers whose registration status may not accurately reflect their business status
- determining whether tax returns have been lodged correctly
- identifying compliance risks, trends and patterns.

Call recordings

We record all inbound and outbound phone calls routed by our call management system within our contact centre environment. The call recording system also contains a screen capture facility. We use this information to assist with the administration of tax and super laws. We may also use call recordings and screen captures for:

- coaching and quality assurance purposes
- gathering business data
- managing complaints
- staff training
- fraud investigations
- making system and business improvements.

Vendor records

We collect, hold and use personal information about tenderers and suppliers to the ATO. The information is used to evaluate responses from tenderers for our procurement requirements and to manage supplier arrangements. Personal information collected, held and used may include:

- names and addresses
- contract details
- tender responses
- curricula vitae and employment histories of individual contractors
- bank account and payment details
- financial statements, credit ratings, cash securities and bank guarantees
- declarations of pecuniary interests
- character check records
- security clearances
- confidentiality undertakings
- contract performance reports.

Some personal information relating to contractors may be published on the Australian Government's procurement information system ([AusTender](#) ). This will include the names of contractors, how much the contract was awarded for, business address and ABN.

Employee records

We collect, hold, use and disclose personal information in personnel records for the purpose of discharging the Commissioner's employer powers. 'Employer powers' means all the rights, duties and powers of an agency head under the *Public Service Act 1999*.

Section 103 of the *Public Service Regulations 2023* provides that an agency head may use or disclose personal information in their possession or control where the use or disclosure is necessary or relevant to the performance or exercise of the agency head's employer powers.

Appendix 2 – Countries and other jurisdictions we disclose personal information to

Countries and other jurisdictions that have a tax treaty with Australia

- Argentina
- Austria
- Belgium
- Canada
- Chile
- China
- Czech Republic
- Denmark
- Fiji
- Finland
- France
- Germany
- Hungary
- Iceland
- India
- Indonesia
- Ireland
- Israel
- Italy
- Japan
- Kiribati
- Republic of Korea
- Malaysia
- Malta
- Mexico
- The Netherlands

- New Zealand
- Norway
- Papua New Guinea
- Philippines
- Poland
- Romania
- Russia
- Singapore
- Slovakia
- South Africa
- Spain
- Sri Lanka
- Sweden
- Switzerland
- Taiwan
- Thailand
- Turkey
- United Kingdom
- United States of America
- Vietnam

Countries and other jurisdictions that have a tax information exchange agreement with Australia

- Andorra
- Anguilla
- Antigua and Barbuda
- Aruba
- The Bahamas

- Bahrain
- Belize
- Bermuda
- British Virgin Islands
- Brunei
- The Cayman Islands
- Cook Islands
- Costa Rica
- Dominica
- Gibraltar
- Grenada
- Guatemala
- Guernsey
- Isle of Man
- Jersey
- Liberia
- Liechtenstein
- Macao
- Marshall Islands
- Mauritius
- Monaco
- Montserrat
- Netherlands Antilles
- Samoa
- San Marino
- St Kitts and Nevis
- St Lucia

- St Vincent and the Grenadines
- Turks and Caicos Islands
- Uruguay
- Vanuatu

QC 39396

Your privacy on our website

When you visit our website we log a record of your visit. This information is used to help us improve the website.

Last updated 5 June 2025

Information we collect

We use the following information, which is supplied by your browser and recorded for statistical purposes, to help us improve the site:

- user's server address
- user's operating system (for example Windows, Mac)
- user's top level domain name (for example .com, .gov, .au, .uk)
- date and time of the visit to the site
- pages accessed and the documents downloaded
- previous site visited
- type of browser used.

No attempt will be made to identify users or their browsing activities except in the unlikely event of an investigation, where a law enforcement agency may exercise a warrant to inspect the Internet web server logs.

How we use cookies

Cookies are pieces of information that a website can transfer to an individual's computer hard drive for record keeping. Cookies can make websites easier to use by storing information about your preferences on a particular website. The information remains on your computer after the Internet session finishes. [ato.gov.au](#) uses cookies in two very limited ways.

The first time you visit [ato.gov.au](#) one cookie will be stored on your computer. On each visit to [ato.gov.au](#) the system checks whether there is an [ato.gov.au](#) cookie on your computer. If so, it simply notes its presence and records your visit to [ato.gov.au](#) as a 'previous user'. If not, it will store one and record your visit as a 'first time visitor'. This cookie will be stored permanently unless you choose to delete it. We use this information to help improve [ato.gov.au](#) as it shows us how it is used. There is no attempt made to identify individual users in any way.

On each use a 'session cookie' is temporarily placed on your computer, which is used to maintain navigation information during your site visit. These session cookies are deleted from your computer at the end of each internet session.

The legal database saves cookies to your hard drive so that they are available next time you use it. These cookies record details of search results and viewed documents to make your navigation easier on subsequent visits to the legal database. We do not record this information.

Most internet browsers are pre-set to accept cookies. If you prefer not to receive cookies, you can adjust your internet browser to refuse cookies or to warn you when cookies are being used.

QC 39475

Procedures for disclosing protected information

We have strict process to follow before protected information can be disclosed by a tax officer to a minister.

Last updated 5 June 2025

This document is a public version of instructions contained in CMPI 2004/07/01.

Procedures for disclosing protected information under Schedule 1 to the Taxation Administration Act 1953

Overview

1. The procedures and instructions set out in this document have been developed to satisfy the Commissioner's obligations under section 355–335 of Schedule 1 to the *Taxation Administration Act 1953* (TAA).
2. Section 355-335 of Schedule 1 to the TAA requires the Commissioner to issue and publish instructions about the procedures to be followed by taxation officers when disclosing protected information under:
 - section 355-55 (disclosures to Ministers)
 - section 355-65 (disclosures for other government purposes)
 - section 355-70 (disclosures for law enforcement and related purposes).
3. All references to legislation in this document are to Schedule 1 to the TAA, unless otherwise indicated.

Background

4. The tax law secrecy provisions in Division 355 of Schedule 1 to the TAA apply to protected information. Protected information is defined to mean information that was disclosed or obtained under or for the purposes of a taxation law (other than the *Tax Agent Services Act 2009*), which relates to the affairs of an entity (including but not limited to the entity's tax affairs), and which identifies, or is reasonably capable of being used to identify, that entity.
5. To be protected information, the information need not relate to a living individual, but can relate to any entity as defined in section

960-100 of the *Income Tax Assessment Act 1997*, that is:

- an individual
- a body corporate
- a body politic
- a partnership
- any other unincorporated association or body of persons
- a trust
- a superannuation fund
- an approved deposit fund.

6. Protected information may be contained in written documents, conversations, electronic recordings, transcripts or any other form in which information can be recorded. It includes information obtained directly from a taxpayer or information generated by us (for instance, through collating or cross-referencing information from a variety of sources).
7. It is an offence under section 355-25 for a tax officer to disclose protected information to another entity, other than to the entity who the information is about, or that entity's covered entity (as defined in subsection 355-25(2)), unless the disclosure is permitted under one of the exceptions in Division 355.
8. A tax officer who proposes to disclose protected information under one of the exceptions in Division 355 must always ensure that their disclosure will fit the requirements stipulated in the exception they propose to apply.
9. The table items in sections 355-55, 355-65 and 355-70 are exhaustive lists of circumstances in which disclosures of protected information may be made under each section and tax officers must observe the defined terms in each section. Any proposed disclosure under these sections must fit one of the table items in the relevant section for a tax officer to make a proposed disclosure.
10. For disclosures under the exceptions in sections 355-55, 355-65 or 355-70, a tax officer must follow the instructions in this document.

Before protected information can be disclosed by us to a Minister

Introduction

11. Division 355 permits a tax officer to disclose protected information to Ministers in the circumstances and for the purposes set out in the table in subsection 355–55(1). These are:

- to enable any Minister to exercise a power or perform a function under a taxation law (table item 1)
- to enable the Minister to respond directly to the entity the information is about in relation to a representation made by that entity to either the Minister or another member of Parliament (table item 2)
- to the Minister for the purpose of informing decisions made under the Compensation for Detriment Caused by Defective Administration Scheme (table item 3)
- to the Finance Minister, for the purpose of the making, or possible making, of an act of grace payment connected to the administration of a taxation law, or the waiver or possible waiver of a tax debt (table item 4)
- to any Minister for the purpose of determining whether to make an ex-gratia payment, or administering such a payment (table item 5)
- to specified Ministers for the purpose of enabling them to discharge specified responsibilities, but only where the disclosure is of information contained in the Register of Foreign Ownership of Agricultural Land or the Register of Foreign Ownership of Water Entitlements (table item 6).

Process

12. The following paragraphs in this section list the process that tax officers must follow before disclosing protected information to a Minister under section 355–55.

13. Ensure that you are authorised to make the disclosure.

- Section 355–55 permits any tax officer to lawfully disclose protected information under section 355–55.

- Tax officers must also comply with any policies determined by their business line regarding minimum classification levels for making disclosures to recipients of a kind listed in subsection 355–55(1). The Taxation Authorisation Guidelines are available to tax officers on our intranet.

14. Consult with Parliamentary Services in Corporate Relations, or a Parliamentary business line coordinator.

- A tax officer who proposes to disclose protected information to a Minister must consult Parliamentary Services in Corporate Relations, or a Parliamentary business line coordinator. A list of Parliamentary business line coordinators is available to tax officers on our intranet.
- Further information is available to tax officers on our intranet, in the Providing Services to Treasury Portfolio Ministers and Parliament Chief Executive Instruction.

15. Determine whether one of the table items in section 355–55 will apply to the proposed disclosure.

- Ensure that the proposed recipient of the protected information is an entity described in column 2 of the table item that will be relied on.
- Ensure that the purpose for which the information would be disclosed fits the lawful purpose for disclosure set out in column 3 of the table item that will be relied on.
- The table items are an exhaustive list of circumstances in which disclosures of protected information may be made under section 355–55. They are not examples. The proposed disclosure must fit one of the table items in order to be permitted under section 355–55.
- Any defined terms in section 355–55 must be carefully observed in assessing the application of the table items in that section.
- Note there are some other very limited circumstances in which protected information may be disclosed to a Minister apart from under section 355–55. The processes set out in this CMPI apply only to those disclosures of protected information to Ministers that are made under section 355–55. An example is that protected information about a Minister's own affairs as a

taxpayer may be provided to that Minister, consistent with section 355–25.

- Details of all circumstances in which protected information may be disclosed to a Minister, both under section 355–55 and apart from under section 355–55, are set out in Law Administration Practice Statement PS LA 2004/9 Disclosing information about the affairs of a taxpayer to Ministers.

16. Obtain senior officer agreement.

- If a tax officer who proposes to disclose protected information under section 355–55 is not the Commissioner, a Second Commissioner, an SES employee or acting SES employee of the ATO, they must obtain agreement that the disclosure of protected information is covered by the table item in section 355–55 they propose to apply, from
 - the Commissioner
 - a Second Commissioner
 - an SES employee or acting SES employee of the ATO, who is not the disclosing tax officer's direct supervisor.
- The Parliamentary coordinator who is managing the relevant work item seeks senior officer agreement by submitting to them an approvals and agreement template which specifies the table item in section 355–55 under which protected information will be disclosed.
- The senior officer from whom agreement is sought checks that the statutory criteria for the particular table item identified on the template has been satisfied.
- The senior officer indicates on the template that they agree that the proposed disclosure is covered by the nominated table item and notifies the Parliamentary coordinator that agreement has been given.

17. Record senior officer agreement.

- The document recording the senior officer agreement should be attached to the relevant work item in the Parliamentary Workflow System, prior to returning the work item to Parliamentary Services for disclosure to the Minister.

Before protected information can be disclosed by us for other government purposes

Introduction

18. Division 355 permits a tax officer to disclose protected information for other government purposes set out in tables 1 to 7 in section 355–65. These are:

- Table 1: Records or disclosures relating to social welfare, health and safety
- Table 2: Records or disclosures relating to superannuation or finance
- Table 3: Records or disclosures relating to corporate regulation, business, research or policy
- Table 4: Records or disclosures relating to other taxation matters
- Table 5: Records or disclosures relating to rehabilitation or compensation
- Table 6: Records or disclosures relating to the environment
- Table 7: Records or disclosures relating to miscellaneous matters.

Process

19. The following paragraphs in this section list the process that tax officers must follow before disclosing protected information for other government purposes under section 355–65.

20. Ensure that you are authorised to make the disclosure.

- Section 355–65 permits any tax officer to lawfully disclose protected information under section 355–65.
- However, tax officers must comply with any policies determined by their business line regarding minimum classification levels for making disclosures to recipients of a kind listed in section 355–65. The Taxation Authorisation Guidelines are available to tax officers on our intranet.

21. Determine whether one of the table items in section 355–65 will apply to the proposed disclosure.

- Ensure that the proposed recipient of the protected information is an entity described in column 2 of the table item that will be relied on.
- Ensure that the purpose for which the information would be disclosed fits the lawful purpose for disclosure set out in column 3 of the table item that will be relied on.
- The table items are an exhaustive list of circumstances in which disclosures of protected information may be made under section 355–65. They are not examples. The proposed disclosure must fit one of these table items in order to make a disclosure under section 355–65.
- Any defined terms in section 355–65 must be carefully observed in assessing the application of the table items in that section.

22. Comply with any Memorandum of Understanding (MOU) that applies to the proposed disclosure.

- Identify and comply with any MOU that applies to a proposed disclosure of protected information to a particular recipient. A MOU cannot authorise any disclosure of protected information that is not consistent with the secrecy provisions in taxation law. But it may stipulate agreed conditions for information disclosure, such as timeframes for responding to requests, or agency contacts through which requests and disclosures are to be directed.
- Refer to the table of MOUs maintained by Corporate Relations, available to tax officers on our intranet.
- Direct any questions about compliance with a particular MOU to the MOU manager listed in the Corporate Relations MOU table available to tax officers on our intranet or identified in the MOU itself.

Before protected information can be disclosed by us for law enforcement and related purposes

Introduction

23. Division 355 permits a tax officer to disclose protected information to the entities and for the purposes set out in the table in section 355–70. These are:

- to an authorised law enforcement agency officer, or a court or a tribunal, for the purpose of investigating a serious offence, or enforcing a law, the contravention of which is a serious offence, or the making, or proposed or possible making, of a proceeds of crime order, or supporting or enforcing a proceeds of crime order (table item 1)
- to an authorised ASIO officer, for the purpose of performing ASIO's functions under subsection 17(1) of the *Australian Security Intelligence Organisation Act 1979* (table item 2)
- to a Project Wickenby officer, or a court or tribunal, for or in connection with a purpose of the Project Wickenby taskforce (made before 1 July 2015, or a later prescribed day) (table item 3)
- to a taskforce officer of a prescribed taskforce, or a court or tribunal, for or in connection with a purpose of the prescribed taskforce (made within the time limit, if any, prescribed by the regulations) (table item 4)
- to a Royal Commission in respect of which Letters Patent issued by the Governor-General declare that the Royal Commission is a Royal Commission to which this table item applies, or a member of such a Royal Commission, for the purpose of the Royal Commission conducting its inquiry (table item 5)
- to a Royal Commission of a State or a Territory prescribed by the regulations for the purposes of this table item, a commission of inquiry of a State or a Territory prescribed by the regulations for the purposes of this table item, or a board of enquiry of a State or a Territory prescribed by the regulations for the purposes of this table item, for the purpose of investigating a serious offence, or enforcing a law the contravention of which is a serious offence, or the making, or proposed or possible making, of a proceeds of crime order, or supporting or enforcing a proceeds of crime order (table item 6).

Process

24. The following paragraphs in this section list the process that tax officers must follow before disclosing protected information for law enforcement and related purposes under section 355–70.
25. Consult the Information Disclosure Team in the Integrated Compliance business line.
 - A tax officer who proposes to disclose protected information under section 355–70 must consult with the Information Disclosure Team in Integrated Compliance.
 - Disclosure templates provided by the Information Disclosure Team must be completed.
 - The disclosure must be approved by the Information Disclosure Team.
 - The Information Disclosure Team will arrange all necessary authorisations and agreements without which disclosures under section 355–70 cannot be made. They also ensure that statutory reporting requirements in relation to section 355–70 are met.
26. Ensure that you are authorised to make the disclosure.
 - A tax officer other than the Commissioner or Second Commissioner can only disclose protected information under section 355–70 if they have been delegated to do so by the Commissioner, or if they have been authorised to do so by the Commissioner or one of the Commissioner's delegates. Only certain SES officers have a delegation from the Commissioner to disclose protected information and to authorise other tax officers to disclose protected information under section 355–70. This is an additional requirement that applies to this exception only. Note this is a separate requirement to the senior officer agreement set out in paragraph 28.
 - A tax officer who has not been authorised to do so by the Commissioner or Commissioner's delegate must not disclose any protected information under section 355–70.
 - All inquiries about authorisations for the purposes of section 355–70 must be directed to the Information Disclosure Team in Integrated Compliance.
27. Determine whether one of the table items in section 355–70 will apply to the proposed disclosure.

- Ensure that the proposed recipient of the protected information is an entity described in column 2 of the table item that will be relied on.
- Ensure that the purpose for which the information would be disclosed fits the lawful purpose for disclosure set out in column 3 of the table item that will be relied on.
- The table items are an exhaustive list of circumstances in which disclosures of protected information may be made under section 355–70. They are not examples. The proposed disclosure must fit one of the table items to be permitted to make a disclosure under section 355–70.
- The defined terms in section 355–70 must be carefully observed in assessing the application of the table items in that section.

28. Comply with any Memorandum of Understanding (MOU) that applies to the proposed disclosure.

- Identify and comply with any MOU that applies to a proposed disclosure of protected information to a particular recipient. A MOU cannot authorise any disclosure of protected information that is not consistent with the secrecy provisions in taxation law. But it may stipulate agreed conditions for information disclosure, such as timeframes for responding to requests, or agency contacts through which requests and disclosures are to be directed.
- Refer to the table of MOUs maintained by Corporate Relations, available to tax officers on our intranet.
- Direct any questions about compliance with a particular MOU to the MOU manager listed in the MOUs Corporate Relations table available to tax officers on our intranet or identified in the MOU itself.

29. Obtain senior officer agreement.

- If a tax officer who proposes to disclose protected information under section 355–70 is not the Commissioner, a Second Commissioner, an SES employee or acting SES employee of the ATO, they must obtain agreement that the disclosure of protected information is covered by the table item in section 355–70 they propose to apply, from:

- the Commissioner
- a Second Commissioner
- an SES Employee or acting SES employee of the ATO.
- Senior officer agreement is sought by the Information Disclosure Team, by submitting a disclosure checklist on which the statutory criteria for the relevant table item are listed and checked off by a member of the Information Disclosure Team.
- The senior officer from whom agreement is sought checks that the statutory criteria for the particular table item have been satisfied.

The senior officer electronically signs the checklist to indicate that they agree that the proposed disclosure is covered by the table item indicated in the disclosure checklist and notifies the Information Disclosure Team that agreement has been given.

QC 24421

Privacy notices for individuals

Find out about our privacy notices for individuals and why we collect your personal information.

Last updated 23 January 2026

Individual tax returns and schedules

Privacy notices about our collection of personal information for individual tax returns and schedules, non lodgment and application for a refund of franking credits.

- Application for refund of franking credits for individuals
- Non lodgment advice
- Individual tax return and schedules

Medicare

Privacy notice about our collection of personal information for Medicare.

- Medicare levy variation declaration

Notification of change of personal details

Privacy notices about our collection of personal information for change of personal details notifications for individuals and their representatives.

- Change of details for individuals
- Nomination of a legal representative to act on behalf of an individual
- Nomination of a representative
- Notification of a deceased person
- Trustee Day 1 notification
- Update date of birth

Objections

Privacy notice about our collection of personal information for objections from taxpayers.

- Objection form for taxpayers

Study and training support loans

Privacy notice about our collection of personal information for study and training support loans.

- Defer or amend your compulsory repayment or overseas levy

TFN applications and tax system registration for individuals

Privacy notices about our collection of personal for TFN applications and tax system registrations by an individual.

- Individual auto-registration (online TFN application)

- Tax file number – application for a deceased estate
- Tax file number – application or enquiry for individuals living outside Australia
- Tax file number – application or enquiry for Aboriginals or Torres Strait Islanders
- Tax file number – application or enquiry for individuals
- Tax file number – application or enquiry for permanent migrants or temporary visitors to Australia
- Tax file number declaration

Tax documents and disclosures

Privacy notices about our collection of personal information when you request copies of tax documents, correct errors and provide a statutory declaration.

- Copies of tax documents request
- Correcting tax errors and explaining your circumstances form
- Statutory declaration

Voice Biometrics

Privacy notice about our collection of personal information if you enrol for, or verify with, our Voice Biometrics system.

- Voice Biometrics

QC 39397

Privacy notices for business

Find out about our privacy notices for business and why we collect your personal information.

Why we have privacy notices

Through our business forms we collect business details and information of a personal nature. The information collected of a personal nature may include details that identify an individual. The types of these collections include information from the individual in their capacity as:

- an authorised person such as a director
- a public officer
- a sole trader.

Privacy notices are grouped alphabetically by the name of the form.

Forms A

Add a new business account (NAT 2954)

Advise refund of excess concessional contributions release authority statement (NAT 71886-330556)

Advise refund of excess concessional contributions return of payment (NAT 71886-331538)

Amending excise return form (NAT 4286)

Ancillary fund return (NAT 73640)

Annual tax file number withholding report (NAT 73693)

Application for certificate of payment (NAT 6408)

Application for a continuing movement permission (non-export) (NAT 73710)

Application for a licence – brew on premises (NAT 5904)

Application for a licence to produce tobacco (NAT 5901)

Application for a licence to manufacture excisable products – fuel and petroleum products (NAT 5903)

Application for a licence to store excisable goods with permission to sell duty free (NAT 7231)

Application for a licence to store excisable products – alcohol (NAT 7176)

Application for a licence to store tobacco (NAT 7177)

Application for a luxury car tax refund – entities not registered for GST (NAT 73043)

Application for a substituted accounting period (SAP) (NAT 5087)

Application for an excise licence to store excisable products – fuel and petroleum products (NAT 7178)

Application for approval as a New Zealand participant for wine equalisation tax (WET) rebate (NAT 15344)

Application for luxury car tax – primary producers and tourism operators (NAT 72601)

Application for a substituted accounting period (SAP) (NAT 5087)

Application for payment of wine equalisation tax (WET) rebate by an approved New Zealand participant (NAT 14199)

Application for permission – still (NAT 71905)

Application for permission to periodically report and pay duty – excise and EEGs (NAT 73712)

Application for refund of franking credit (NAT 4131)

Application for refund under Indirect Tax Concession Scheme (ITCS) – fuel claim (NAT 3152)

Application for refund under Indirect Tax Concession Scheme (ITCS) – general claim (NAT 3154)

Application for refund under Indirect Tax Concession Scheme (ITCS) – motor vehicle claim (NAT 3155)

Application for remission of customs duty form (NAT 73748)

Application to cancel a GST or PAYG withholding branch (NAT 15299)

Application to defer GST on imported goods (NAT 75136)

Application to form, cancel or change details for a GST religious group (NAT 3412)

Application to move excisable goods – continuing movement permission (export) (NAT12043)

Application to move tobacco seed, plant and/or leaf single movement permission (export) (NAT 12079)

Application to move tobacco seed, plant and/or leaf Continuing movement permission (export) (NAT 12080)

Application to move tobacco seed, plant and/or leaf single continuing movement permission (non-export) (NAT 8517)

Application to register a GST or PAYG withholding branch (NAT 14834)

Application to register a PAYG withholding account (NAT 3377)

Application to register for fringe benefits tax (NAT 1055)

Application for Petroleum Resource Rent Tax (PRRT) (NAT 9847)

Application/renewal for a permit to receive concessional spirits (NAT 3248)

Customs warehouse licence – application to relocate or change your warehouse (NAT 74156)

Forms B–C

Application for a licence to manufacture excisable products – alcohol (NAT 5906)

Build to rent development – notice of events form (NAT 75663)

Business Activity Statement A – quarterly BAS statement (NAT 4189)

Business Activity Statement B – quarterly BAS statement (NAT 4192)

Business Activity Statement C – quarterly BAS statement (NAT 4195)

Business Activity Statement D – quarterly BAS statement (NAT 4191)

Business Activity Statement F – quarterly BAS statement (NAT 4190)

Business Activity Statement G – monthly BAS statement (NAT 4235)

Business Activity Statement P – annual GST return (NAT 4646)

Business Activity Statement Q – annual GST report (NAT 4647)

Business Activity Statement R – quarterly PAYG instalment notice (NAT 4753)

Business Activity Statement S – quarterly GST instalment notice (NAT 8056)

Business Activity Statement T – quarterly GST and PAYG instalment notice (NAT 8057)

Business Activity Statement U – quarterly BAS (NAT 14167)

Business Activity Statement V – quarterly BAS (NAT 14168)

Business Activity Statement W – quarterly BAS (NAT 14169)

Business Activity Statement X – quarterly BAS (NAT 14170)

Business Activity Statement Y – monthly BAS (NAT 14171)

Business Activity Statement Z – annual GST return (NAT 14172)

Calculation sheet for calculating wine equalisation producer rebate for New Zealand wine producers (NAT 15345)

Capital gains tax (CGT) schedule - company (NAT 3423)

Capital gains tax (CGT) schedule - trust (NAT 3423)

Change of details for individuals (NAT 2817)

Closely held trusts – adding or cancelling a pay as you go (PAYG) withholding business account (NAT 73798)

Company tax return (NAT 0656)

Completing your consent to obtain information – individual (NAT 7112)

Completing your superannuation guarantee late payment offset election (NAT 1489)

Consent to criminal history record check (NAT 16358)

Consolidated groups losses schedule (NAT 7888)

Consolidation of GST returns – notification by GST joint venture operator (NAT 3392)

Correcting tax errors – explaining your circumstances

Cross entity authorisation nomination form (NAT 73957)

Customs warehouse licence – application to relocate or change your warehouse (NAT 74156)

Forms D–E

Application for a continuing movement permission (non-export) (NAT 73710)

Application for a licence to deal in tobacco (NAT 7113)

Departing Australia superannuation payments (DASP) (NAT 15478)

Dividend and interest schedule (NAT 8030)

Duty free operator return form (NAT 10405)

Elections under the PRRT Regulations (NAT 9847)

Electronic storage media information – departing Australia superannuation payments (DASP) annual reports (NAT 8246)

Employers and other withholding payers

Employment termination schedule (NAT 71744)

End benefit notice – superannuation provider Division 293 tax (NAT 74728)

Excise drawback (NAT 4287)

Excise refund (NAT 4288)

Excise remission application form (NAT 4289)

Excise return (NAT 4285)

Forms F–M

Application for a licence to manufacture tobacco (NAT 5902)

Application to move excisable goods – Single movement permission (export) (NAT 12042)

Application to move tobacco seed, plant and/or leaf Single movement permission (non-export) (NAT 12555)

Application for a single movement permission (non-export) (NAT 73711)

Fairer taxation of excess concessional contributions election
(NAT 71886-365250)

Fairer Taxation of Excess Concessional Contributions – Release Authority (NAT 71885.36566)

Family trust election, revocation or variation (NAT 2787)

Financial institutions and share registries

Franking account tax return and instructions (NAT 1382)

Fringe benefit tax (FBT) return (NAT 1067)

Fringe benefit tax (FBT) return – notice of non lodgment advice
(NAT 3094)

Fuel tax credit registration – non BAS claimants (NAT 15019)

GST group – notification of forming, changing or cancelling
(NAT 2952)

GST joint venture – notification of forming, changing or cancelling
(NAT 2953)

HECS-HELP benefit application for maths, science, education and nursing (including midwifery) graduates (NAT 73404)

High wealth company tax return (NAT 73004)

High wealth partnership tax return (NAT 73006)

Individual auto registration (online TFN application) (NAT 9600)

Individual PAYG payment summary schedule (NAT 3647)

Information required for a product ruling application – Agribusiness (except Division 394 forestry managed investment schemes)
(NAT 74658)

Information required for a product ruling application – financial products checklist (NAT 74659)

Information required for a product ruling application – forestry managed investment scheme Division 394 (NAT 74639)

Instalment Activity Statement B – IAS B (NAT 4192)

Instalment Activity Statement I – PAYG tax withheld (NAT 4193)

Instalment Activity Statement J – quarterly IAS (NAT 4197)

Instalment Activity Statement N – Annual IAS (NAT 4648)

International dealings schedule (NAT 73345)

Interposed entity election, revocation or variation (NAT 2788)

JobKeeper

Life insurance companies taxation schedule (NAT 7334)

Losses schedule (NAT 3425)

Lost members statement (NAT 71825)

Maintain credit and debit cards

Medicare levy variation declaration (NAT 0929)

Member exit statement for constitutionally protected funds (NAT 3203)

Application to move excisable goods - Single movement permission (export)(NAT 12042)

Forms N–O

Nomination of a legal representative to act on behalf of an entity (NAT 15898)

Nomination of a representative (NAT 12412)

Notification of continuation of a multiple entry consolidated (MEC) group with a new provisional head company (NAT 7052)

Notification of errors in the calculation of tax cost setting amounts Income tax consolidated group (NAT 71251)

Notification of the continuation of a consolidated group with a new interposed head company (NAT 71275)

Notification of a new eligible tier – 1 company of a multiple entry consolidated (MEC) group (NAT 73442)

Notification of choice made to consolidate for petroleum resource rent tax (PRRT) (NAT 74265)

Notification of conversion to a multiple entry consolidated (MEC) group (NAT 7026)

Notification of conversion of a MEC group to a consolidated group (NAT 74963)

Notification of entitlement to GST refund (NAT 11719)

Notification of error(s) in the calculation of tax cost setting amounts – Income tax consolidated group (NAT 71251)

Notification of error(s) in the calculation of tax cost setting amounts – Multiple entry consolidated (MEC) group (NAT 71252)

Notification of formation of a multiple entry consolidated (MEC) group (NAT 7024)

Notification of formation of an income tax consolidated group (NAT 6781)

Notification of head company no longer eligible: income tax consolidated group ceases to exist (NAT 6783)

Notification of member joining and/or leaving a multiple entry consolidated (MEC) group (NAT 7025)

Notification of members joining and / or leaving an income tax consolidated group (NAT 6782)

Notification of petroleum resource rent tax (PRRT) instalment transfer interest charge (NAT 16121)

Notification of provisional head company no longer eligible (NAT 7053)

Notification of the continuation of a consolidated group with a new interposed head company (NAT 71275)

Notification of transfer of petroleum resource rent tax exploration expenditure (NAT 9849a)

Objection form (non-tax professionals) (NAT 13471)

Online services for non-residents, GST return

Forms P

Partnerships tax return (NA T0659)

PAYG foreign resident withholding variation (NAT 11097)

PAYG payment summary – business and personal services income (NAT 72545)

PAYG payment summary – employment termination payment (NAT 70868)

PAYG payment summary – foreign employment (NAT 73297)

PAYG payment summary – individual non-business (NAT 0046)

PAYG payment summary – interest dividend and royalty payments paid to non-residents (free format)

PAYG payment summary statement – personalised (NAT 7885)

PAYG payment summary – statement (NAT 3447)

PAYG payment summary – superannuation income stream (NAT 70987)

PAYG payment summary – superannuation lump sum (NAT 70947)

PAYG payment summary – withholding where an ABN not quoted (NAT 3283)

PAYG withholding – foreign resident withholding variation (FRWV) application (e-variation) (NAT 11140)

PAYG withholding annual report – natural resource payments to foreign residents

PAYG withholding annual report – payments to foreign residents (NAT 12413)

PAYG withholding from foreign residents – payment summary (free format)

PAYG withholding from interest dividend and royalty payments paid to non-residents annual report (NAT 7187)

PAYG withholding form natural resource payments to foreign residents – payment summary (free format)

PAYG withholding liability notification (NAT 3302)

PAYG withholding payment summary annual report – closely held lodgment concession (NAT 15838)

PAYG withholding variation application (NAT 2036)

PAYG withholding variation application 2014 (NAT 5422)

PAYG withholding variation application 2014 – senior Australians only (NAT 5424)

PAYG withholding variation – short application 2014 (NAT 5425)

PAYG withholding variation supplement 2014 (NAT 5423)

PAYG withholding where ABN not quoted (NAT 3448)

Payment of unclaimed superannuation – third party (NAT 71696)

Petroleum resource rent tax (PRRT) deductible expenditure schedule (NAT 74264)

Petroleum resource rent tax (PRRT) instalment statement (NAT 9848)

Petroleum resource rent tax (PRRT) return (NAT 9849)

Petroleum resource rent tax (PRRT) notification of transfer of an interest in petroleum title (NAT 15475)

Petroleum resource rent tax (PRRT) starting base return (NAT 74262)

Private ancillary fund – schedule for deductible gift recipient applications (NAT 73280)

Private ruling application (non-tax professionals) (NAT 13742)

Private ruling application (tax professionals) (NAT 13043)

Product stewardship for oil program – application to register (NAT 3266)

Public ancillary fund – schedule for deductible gift recipient applications (NAT 74050)

Forms Q–R

Business Activity Statement – revised activity statement (NAT 3233)

Registration for excise payments (NAT 16623)

Request excess contributions tax additional release authority (NAT 71886-328800)

Request for an extension of time to agreement to apply the margin scheme (NAT 74166)

Research and development incentive schedule (NAT 73794)

Forms S

- Scrap metal industry – statement by supplier (NAT 10210)
- Searching for lost and unclaimed super (NAT 2476)
- Self-managed superannuation fund annual return (NAT 71226)
- Sharing Economy Reporting Regime
- Short Form Privacy Policy
- Statement by a supplier (NAT 3346)
- Statutory declaration (NAT 4135)
- Strata title body corporate (NAT 4125)
- Superannuation member contributions statement (NAT 71334)
- Superannuation member contributions statement for 2012–13 and later financial years (NAT 74656)
- Superannuation guarantee charge statement – quarterly (NAT 9599)
- Superannuation payment variation advice (NAT 8451)
- Superannuation Transfer Balance Account Report (TBAR) (NAT 74923)
- Supermatch application (NAT 4674)

Forms T–Z

- Application for refund of wine equalisation tax (NAT 9241)
- Tax file number – application for a deceased estate (NAT 3236)
- Tax file number – application for companies, partnerships, trusts and other organisations (NAT 3799)
- Tax file number – application or enquiry for permanent migrants and temporary visitors to Australia (NAT 4157)
- Tax file number declaration (NAT 3092)
- Tax file number report (NAT 73651)
- Taxable payments annual report (NAT 74109)
- Trans-Tasman imputation (NAT 8775)

Trans-Tasman revocation (NAT 9143)

Trusts tax return (NAT 0660)

Ultimate beneficiary schedule (Trusts) (NAT 2967)

Unclaimed superannuation money non-lodgment advice (NAT 73231)

Unclaimed superannuation money statement (NAT 71864)

Venture capital deficit return (NAT 3309)

Voidable transaction claim form (NAT 74757)

Voluntary agreement for PAYG withholding (NAT 2772)

Wine equalisation tax (WET)

Withdrawal from superannuation holding accounts special account (NAT 2373)

Withdrawal from your inactive superannuation account (NAT 16338)

Withdrawal of superannuation guarantee (NAT 8678)

Withholding declaration (NAT 3093)

Withholding declaration – short version for seniors and pensioners (NAT 5072)

Withholding declaration – upwards variation (NAT 5367)

QC 39398

Privacy notices for not-for-profits

Our privacy notices explain how personal information collected on our forms for not-for-profits is managed.

Last updated 21 October 2025

The privacy principles protect any personal information we collect on our forms designed to be used by not-for-profit organisations.

The forms listed below may be used by us to collect personal information about individuals connected to non-profit organisations,

such as office holders. Our privacy notices for these forms explain how we manage any personal information we collect on these forms.

Income tax exempt not-for-profits

NFP self-review return

Tax system registration for not-for-profits

Add a new business account (NAT 2954)

Application to register a GST or PAYG withholding branch (NAT 14834)

Application to cancel a GST or PAYG withholding branch (NAT 15299)

Application to form, cancel or change details for a GST religious group (NAT 3412)

GST group – notification of forming, changing or cancelling (NAT 2952)

GST joint venture – notification of forming, changing or cancelling (NAT 2953)

Tax file number – application for companies, partnerships, trusts and other organisations (NAT 3799)

Not-for-profit companies

Privacy notice – NFP company non-lodgment advice (NAT 75642)

Not-for-profit tax concessions

Application for refund of franking credits – Endorsed income tax exempt entities and deductible gift recipients (NAT 4131)

Application for endorsement as a tax concession charity (NAT 10651)

Community Charities

Privacy notice – community charity trusts and corporations

Deductible gift recipient (DGR) status

Application for endorsement as a deductible gift recipient (NAT 2948)

Animal welfare charity – schedule for deductible gift recipient applicants (NAT 15401)

Australian disaster relief fund – schedule for deductible gift recipient applicants (NAT 15609)

Charitable services institution – schedule for deductible gift recipient applicants (NAT 15608)

Community shed – schedule for deductible gift recipient applicants (NAT 75718)

Cultural organisation - schedule for deductible gift recipient applicants (NAT 75569)

Developed country disaster relief fund – schedule for deductible gift recipient applicants (NAT 15607)

Developing country relief fund or organisation - schedule for deductible gift recipient applicants (NAT 75572)

Environmental organisation - schedule for deductible gift recipient applicants (NAT 75571)

Fire and emergency services – schedule for deductible gift recipient applicants (NAT 73644)

Harm prevention charity - schedule for deductible gift recipient applicants (NAT 75570)

Necessitous circumstances fund – schedule for deductible gift recipient applicants (NAT 75720)

Public library, museum and art gallery – schedule for deductible gift recipient applicants (NAT 75719)

Scholarship fund – schedule for deductible gift recipient applicants (NAT 15611)

School building fund – schedule for deductible gift recipient applicants (NAT 75721)

War memorial repair fund – schedule for deductible gift recipient applicants (NAT 15533)

Ancillary funds

Agreement to comply with the public ancillary fund guidelines
(NAT 74032)

Agreement to comply with the private ancillary fund guidelines
(NAT 73400)

Ancillary fund return (NAT 73640)

Notification of change to the governing rules of an endorsed private
ancillary fund (NAT 73402)

Notification of change to the governing rules of an endorsed public
ancillary fund (NAT 74034)

Private ancillary fund – schedule for deductible gift recipient
applicants (NAT 73280)

Public ancillary fund – schedule for deductible gift recipient applicants
(NAT 74050)

Revocation of an agreement to comply with private ancillary fund
guidelines (NAT 73401)

Revocation of an agreement to comply with public ancillary fund
guidelines (NAT 74033)

QC 39399

Privacy notices about superannuation

We collect information from you about super either directly
from you or through a third party.

Last updated 5 June 2025

We collect superannuation funds details and personal information
about your superannuation accounts. This information may be
collected directly from you or your super fund or employer.

There are two types of forms that we use to collect information relating
to super:

- those that are directly submitted to us

- those that are submitted to a third party (for example, an employer or a tax professional).

The privacy notices below relate to information provided on forms that are submitted to us. These forms are grouped by the entity that completes the form. You can access the privacy notices related to those forms from the hyperlinks within the groups.

Employers

[Capital gains tax \(CGT\) schedule – Company \(NAT 3423\)](#)

[Completing your superannuation guarantee late payment offset election \(NAT 1489\)](#)

[Division 293 – Commissioner’s release authority and statement \(NAT 74586\)](#)

[How to complete the superannuation guarantee charge statement – quarterly \(NAT 9600\)](#)

[Payment of unclaimed superannuation – third party \(NAT 71696\)](#)

[Superannuation guarantee charge statement – quarterly \(NAT 9599\)](#)

[Super guarantee charge statement privacy notice \(NAT 9599\)](#)

[Withdrawal from your inactive superannuation account \(NAT 16338\)](#)

Funds

[Application for ABN registration for superannuation entities](#)

[Auditor contravention report](#)

[Capital gains tax \(CGT\) schedule – Fund \(NAT 3423\)](#)

[Capital gains tax \(CGT\) schedule – SMSF \(NAT 3423\)](#)

[Change of details for superannuation entities](#)

[Completing the superannuation assessment variation advice statement \(NAT 2627\)](#)

[Completing the voluntary release authority and statement \(NAT 71777\)](#)

[Departing Australia superannuation payments \(NAT 15478\)](#)

Division 293 – Commissioner's release authority and statement (NAT 74586)

End benefit notice – superannuation provider Division 293 tax (NAT 74728)

Fund income tax return (NAT 71287)

Lost members statement (NAT 71825)

PAYG payment summary – superannuation income stream (NAT 70987)

PAYG payment summary – superannuation lump sum (NAT 70947)

Request stapled super fund

Self-managed superannuation fund annual return (NAT 71226)

Super member contributions statement (NAT 71334)

Super member contributions statement 2012–13 and later financial years (NAT 74656)

Superannuation fund nomination (NAT 8676)

Superannuation fund – retirement savings account provider claim for payment (NAT 73960)

Superannuation Industry (Supervision) Act 1993 – Auditor/Actuary contravention report (NAT 11239)

Superannuation payment variation advice (NAT 8451)

SuperMatch application for superannuation entities and their administrators (NAT 4674)

Surcharge AVA (NAT 2626)

Transfer balance account report (TBAR) (NAT 74923)

Unclaimed superannuation money non-lodgment advice (NAT 73231)

Individuals

Agreement for departing Australia superannuation payments (NAT 27396)

Application for payment of ATO-held superannuation money (NAT 74880)

Application excess contributions determination (NAT 71333)

Applying for departing Australia superannuation payment – instructions and form for temporary residents (NAT 7204)

Choice to include excess concessional contributions in assessable income (NAT 74305)

Completing the voluntary release authority and statement (NAT 71777)

Compassionate release of superannuation (NAT 74926)

Compulsory release authority for excess contributions tax and statement (NAT 71429)

Contributions for personal injury (NAT 71162)

Excess transfer balance election (ETBE) (NAT 7492)

Division 293 – Commissioner's release authority and statement (NAT 74586)

Fairer taxation of excess concessional contributions election (NAT 71886-36520)

Fairer taxation of excess concessional contributions election release authority (NAT 71885-368556)

PAYG withholding variation application 2014 – senior Australians only (NAT 5425)

Payment of unclaimed superannuation – individual (NAT 71685)

Private ruling application (individuals) (NAT 13742)

Request for a determination of the deductible amount of UPP of a foreign pension or annuity (NAT 16543)

Searching for lost and unclaimed super (NAT 2476)

Superannuation fund nomination (NAT 8676)

Superannuation fund – retirement savings account provider claim for payment (NAT 73960)

[Superannuation lump sum payment ↗](#) (NAT 71743)

Transfer balance event notification (TBEN) (NAT 74919)

Withdrawal from your inactive superannuation account (NAT 16338)

Withdrawal of superannuation guarantee (NAT 8678)

Withdrawal from superannuation holding accounts special account (NAT 2373)

Intermediary

Agreement for departing Australia superannuation payment (DASP) (NAT 15478)

Payment of unclaimed superannuation – third party (NAT 71696)

Superannuation fund nomination (NAT 8676)

Super professionals

Departing Australia superannuation payments (DASP) (NAT 15478)

Electronic storage media information – departing Australia superannuation payment (NAT 8246)

Online services – Auditor contravention report and Audit complete advice

Request for a determination of the deductible amount of UPP of a foreign pension or annuity (NAT 16543)

Superannuation Industry (Supervision) Act 1993 – Auditor/Actuary contravention report (NAT 11239)

QC 39400

Privacy notices for tax professionals

Access the privacy notices for the forms most commonly used by tax practitioners.

Last updated 5 June 2025

Tax professionals lodge many ATO forms on behalf of their clients. We provide privacy notices for these forms in order to inform tax professionals and their individual clients about how we handle the personal information we collect.

Change of details notification

Change of details for individuals (NAT 2817)

[Completing your consent to obtain information – individual \(NAT 7112, PDF, 274KB\)](#) 

Consolidation of GST returns – notification by GST joint venture operator (NAT 3392)

GST group – notification of forming, changing or cancelling (NAT 2952)

GST joint venture – notification of forming, changing or cancelling (NAT 2953)

Nomination of a legal representative to act on behalf of an entity (NAT 15898)

Nomination of a legal representative to act on behalf of an individual (NAT 11525)

Nomination of a representative (NAT 12412)

Notification of a deceased person (NAT 74279)

Update date of birth (NAT 74280)

Consolidations

Notification of continuation of a multiple entry consolidated (MEC) group with a new provisional head company (NAT 7052)

Notification of the continuation of a consolidated group with a new interposed head company (NAT 71275)

Notification of a new eligible tier – 1 company of a multiple entry consolidated (MEC) group (NAT 73442)

Notification of conversion to a multiple entry consolidated (MEC) group (NAT 7026)

Notification of error(s) in the calculation of tax cost setting amount – Income tax consolidated group (NAT 71251)

Notification of error(s) in the calculation of tax cost setting amounts – Multiple entry consolidated (MEC) group (NAT 71252)

Notification of formation of a multiple entry consolidated (MEC) group (NAT 7024)

Notification of formation of an income tax consolidated group (NAT 6781)

Notification of head of company no longer eligible: income tax consolidated group ceases to exist (NAT 6783)

Notification of members joining and/or leaving a multiple entry consolidated (MEC) group (NAT 7025)

Notification of members joining and/or leaving an income tax consolidated group (NAT 6782)

Notification of provisional head company no longer eligible (NAT 7053)

Medicare

Medicare levy variation declaration (NAT 0929)

Objections

Objection form (tax professionals) (NAT 13044)

Pay as you go (PAYG)

Electronic storage media information – departing Australia superannuation payment (NAT 8246)

PAYG payment summary – business and personal services income (NAT 72545)

PAYG payment summary – employment termination payment (NAT 70868)

PAYG payment summary – foreign employment (NAT 73297)

PAYG payment summary – individual non-business (NAT 0046)

PAYG payment summary – interest dividend and royalty payments paid to non-residents (free format)

PAYG payment summary statement (NAT 3447)

PAYG payment summary statement (NAT 7885)

PAYG payment summary – superannuation income stream (NAT 70987)

PAYG payment summary – superannuation lump sum (NAT 70947)

PAYG payment summary – withholding where ABN not quoted (NAT 3283)

PAYG withholding – foreign resident withholding variation (FRWV) application (e-variation) (NAT 11140)

PAYG withholding annual report – natural resource payments to foreign residents (free format)

PAYG withholding annual report – payments to foreign residents (NAT 12413)

PAYG withholding from foreign residents – payment summary

PAYG withholding from interest dividend and royalty payments paid to non-residents annual report (NAT 7187)

PAYG withholding from natural resource payments to foreign residents – payment summary (free format)

PAYG withholding liability notification (NAT 3302)

PAYG withholding payment summary annual report – closely held lodgment concession (NAT 15838)

PAYG withholding variation application (NAT 2036)

PAYG withholding variation application 2014 (NAT 5422)

PAYG withholding variation application 2014 – senior Australians only (NAT 5424)

PAYG withholding variation short application 2014 (NAT 5425)

PAYG withholding variation supplement 2014 (NAT 5423)

PAYG withholding where ABN not quoted annual report (NAT 3448)

Voluntary agreement for PAYG withholding (NAT 2772)

Withholding declaration (NAT 3093)

Withholding declaration – short version for seniors and pensioners (NAT 5072)

Withholding declaration – upwards variation (NAT 5367)

Product rulings

Information required for a product ruling application – Agribusiness (except Division 394 forestry managed investment schemes) (NAT 74658)

Information required for a product ruling application – financial products checklist (NAT 74659)

Information required for a product ruling application – forestry managed investment scheme Division 394 (NAT 74639)

Superannuation

Agreement for departing Australia superannuation payments (NAT 27396)

Application – excess contributions determination (NAT 71333)

Application for payment of ATO-held superannuation money (NAT 74880)

Applying for departing Australia superannuation payment – instructions and form for temporary residents (NAT 7204)

Choice to include excess concessional contribution in assessable income (NAT 13742)

Completing the superannuation assessment variation advice statement (NAT 2627)

Completing the compulsory release authority and statement (NAT 71429)

Completing the voluntary release authority and statement (NAT 71777)

Contributions for personal injury (NAT 71162)

Contributions splitting (NAT 15237)

Departing Australia superannuation payments (NAT 15478)

Division 293 – Commissioner's release authority and statement (NAT 74586)

End benefit notice – superannuation provider Division 293 tax (NAT 74728)

e-SAT user feedback form

Fairer taxation of excess concessional contributions election (NAT 71886-365250)

Fairer taxation of excess concessional contributions election release authority (NAT 71885-368556)

How to complete the superannuation guarantee charge statement – quarterly (NAT 9600)

Lost members statement (NAT 71825)

Member exit statement for constitutionally protected funds (NAT 3203)

PAYG payment summary – superannuation income stream (NAT 70987)

PAYG payment summary – superannuation lump sum (NAT 70947)

Payment of unclaimed superannuation – individual (NAT 71685)

Payment of unclaimed superannuation – third party (NAT 71696)

Request for a determination of the deductible amount of UPP of a foreign pension or annuity (NAT 16543)

Request for a determination of the deductible amount of UPP of an Australian pension or annuity (NAT 16544)

Searching for lost and unclaimed superannuation (NAT 2476)

Self-managed superannuation fund (SMSF) annual return (NAT 71226)

Superannuation member contributions statement (NAT 71334)

Superannuation member contributions statement for 2012–13 and later financial years (NAT 74656)

Superannuation guarantee charge statement – quarterly (NAT 9599)

Superannuation fund nomination (NAT 8676)

Superannuation payment variation advice (NAT 8451)

Superannuation guarantee instruction guide and statement (NAT 2125)

SuperMatch application for superannuation entities and their administrators (NAT 4674)

Surcharge AVA (NAT 2626)

Unclaimed superannuation money non-lodgment advice (NAT 73231)

Withdrawal from superannuation holding accounts special account (NAT 2373)

Withdrawal of superannuation guarantee (NAT 8678)

Tax Integrity Centre

Your privacy if you make a tip-off

Tax system registration

Add a new business account (NAT 2954)

Application to register for fringe benefits tax (NAT 1055)

Application to register a PAYG withholding account (NAT 3377)

Electronic storage media information – PAYG withholding annual report – payments to foreign residents

Individual auto registration (online TFN application)

Tax file number – application for a deceased estate (NAT 3236)

Tax file number – application for companies, partnerships, trusts and other organisations (NAT 3799)

Tax file number – application or enquiry for Aboriginals or Torres Strait Islanders (NAT 1589)

Tax file number – application or enquiry for an individual living outside Australia (NAT 2628)

Tax file number – application or enquiry for individuals (NAT 1432)

Tax file number – application or enquiry for permanent migrants or temporary visitors to Australia (NAT 4157)

Tax file number declaration (NAT 3092)

Tax returns – individual and non-individual

Ancillary fund return (NAT 73640)

Application for refund of franking credits – individual (NAT 4098)

Appointment or cessation of a representative of an incapacitated entity (NAT 73785)

Company tax return (NAT 0656)

Excise return (NAT 4285)

Franking account tax return and instructions (NAT 1382)

Fringe benefits tax (FBT) return (NAT 1067)

Fringe benefits tax (FBT) notice of non-lodgment advice (NAT 3094)

High wealth company tax return (NAT 73004)

High wealth individual tax return (NAT 73003)

High wealth partnership tax return (NAT 73006)

High wealth trust tax return (NAT 73005)

Individual PAYG payment summary schedule (NAT 3647)

Non lodgment advice (NAT 2586)

Partnerships tax return (NAT 0659)

Self-managed superannuation fund annual return (NAT 71226)

Statutory declaration (NAT 4135)

Tax return for individuals (NAT 2541)

Tax return for individuals – tax professionals (NAT 1371)

Trusts tax return (NAT 0660)

Venture capital deficit tax return (NAT 3309)

Tax schedules

Capital gains tax (CGT) schedule – Company (NAT 3423)

Capital gains tax (CGT) schedule – Fund (NAT 3423)
Capital gains tax (CGT) schedule – SMSF (NAT 3423)
Capital gains tax (CGT) schedule – Trust (NAT 3423)
Consolidated group losses schedule (NAT 7888)
Dividend and interest schedule (NAT 8030)
Employment termination schedule (NAT 71744)
Individual PAYG payment summary schedule (NAT 3647)
International dealings schedule (NAT 73345)
Life insurance companies taxation schedule (NAT 7334)
Losses schedule (NAT 3425)
Research and development tax incentive schedule (NAT 73794)
Taxable payments annual report (NAT 74109)
Ultimate beneficiary schedule (trusts) (NAT 2967)
Voidable transaction claim form (NAT 74757)

Trusts

Closely held trusts – adding or cancelling a pay as you go (PAYG) withholding business account (NAT 73798)
Family trust distribution tax payment advice (NAT 6175)
Family trust election, revocation or variation (NAT 2787)
High wealth trust tax return (NAT 73005)
Ultimate beneficiary schedule (trusts) (NAT 2967)
Withdrawal of superannuation guarantee (NAT 8678)

QC 39401

Privacy notices for letters

Occasionally, we may write to you to request further personal information about you.

Last updated 5 June 2025

From time to time we may write to you to ask for additional information about your tax affairs. One way we ask for this information is through our letters. These letters help us to manage your taxation affairs. We may write to:

- you as an individual taxpayer
- you because you run a business or play a role in entities such as trusts and partnerships
- third parties, such as super funds and banks, to request information about data provided by an individual.

Our letters are tailored to the specific circumstances that we require information about. The correspondence contains important information that will help you to meet your obligations.

When we use our information-gathering powers, you must comply with the request for further information. If we do this we will explain to you what our powers are and what your review rights are.

We will tell you when we use our formal access powers to collect information and we will advise you what the consequences will be if you do not provide the required information. Additionally, failure to provide the requested information may mean we cannot correctly determine your tax matters.

At other times we will ask you to voluntarily provide us with information. These letters contain important information about why we are requesting the additional information.

We may give the information we collect to other government departments and agencies, where authorised by law to do so. Under international tax agreements, we may also provide taxpayer information to treaty partners overseas.

Our privacy policy contains important information about your privacy, including:

- how to access and seek correction of information we hold about you

- how to make a complaint if you think we have breached the Australian Privacy Principles
- how we will deal with any privacy complaints.

See also

- Our privacy policy
- Treaty partners
- Access and Information gathering guide
- phone us on **1300 661 542** for more information about our privacy policy, or if have questions about privacy or if you wish to report an instance where you suspect your privacy has been compromised
- write to us at the address below.

Australian Taxation Office
GPO Box 9990
[insert the name and postcode of your capital city]

For example;

Australian Taxation Office
GPO Box 9990
SYDNEY NSW 2001

QC 42363

Privacy notices for online services

An overview of the types of online services we use and more detailed privacy notice links for those services.

Last updated 5 June 2025

We collect personal information about you when you use our online services or applications. Our privacy notices explain how we manage the personal information we collect.

When you log in to our systems, we ask for some personal information, including your tax file number (TFN), so we can identify you. *The Taxation Administration Act 1953* authorises us to ask for your TFN.

It is not an offence not to quote your TFN. However, if you do not provide it, you will not be able to use our online systems.

When you use our online systems, we collect certain information from your device and your browser. We also use Google Analytics to understand how our online services are being used to improve the services we offer.

For more details about the type of information we collect and how it is managed, see [Web browsing records](#).

If the privacy notice you are looking for is not listed below, see [Your privacy](#).

To find out about the information we collect from you, see our [Privacy policy](#).

Find out about

- [ATO myGov terms and conditions and privacy notices](#)
- [Certificate of Coverage \(CERCOS\)](#)
- [Departing Australia Superannuation Payments \(DASP\)](#)
- [Online service for business – Auditor contravention report and Audit complete advice](#)
- [Online services for non-residents](#)
- [Tax, super + you](#)

QC 42323

When we collect information from others

Understand when we are allowed to collect information about individuals from third parties.

Last updated 5 June 2025

We collect personal information from a number of sources. As well as obtaining your personal information directly from you, the law allows us to collect personal information about you from other people and

entities. Third party information allows us to ensure the accuracy of information provided to us. Collecting information from a variety of sources helps us to identify people who may not be complying with their taxation obligations.

Sometimes you may not be aware that we have received this information about you.

Some of the third parties we collect information from are listed below.

Employers

Employers and other payers who make payments under the Pay As You Go (PAYG) system must report to us about the payments they make. We also collect personal information relating to payments made to contractors and suppliers if they do not quote an Australian business number (ABN).

Banks, financial institutions and share registries

Financial institutions must send us information about their customers' investments and investment income. See what we collect from financial institutions and how we use it.

Super funds

We collect information from employers, super funds and other intermediaries in order to deal with requests related to superannuation.

Treaty partners

Just as we disclose information to treaty partners overseas, authorities in other countries share information with us under international tax agreements. See [Overseas treaty partners – business](#) and [Overseas treaty partners – individuals](#).

Government agencies and other statutory authorities

Government agencies (such as Services Australia) and state and territory revenue offices provide us with personal information. We need this information to help us administer taxation laws. If this information is not collected, we are unable to determine your income tax obligations and entitlements accurately. In some circumstances, the law allows disclosures of your personal information for reasons other than administering the taxation laws.

Taxation forms

Not only do we collect personal information from an individual's tax returns, we also collect information about individuals associated with partnerships, trusts and companies when those organisations lodge returns. In most cases, the individuals concerned will know they have provided personal information.

Data-matching programs

When we undertake data-matching programs, we are committed to voluntarily complying with the [Office of the Australian Information Commissioner – Data matching guidelines](#). Before we begin a data-matching program, we advertise in the Commonwealth Notices Gazette.

QC 42321

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 and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year

before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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