




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

Information for individuals living outside Australia about how to apply for a tax file number (NAT 2628).

**Last updated** 23 July 2024

If you are a foreign resident for tax purposes, you can apply for a tax file number (TFN) by downloading and completing the form [Tax file number – application or enquiry for individuals living outside Australia \(NAT 2628, PDF 696KB\)](#) .

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

For detailed information about residency, visit [International tax for individuals](#)

If you are a permanent migrant or temporary visitor to Australia, refer to [Foreign passport holders, permanent migrants and temporary visitors – TFN application](#).

If you are an Australian resident for tax purposes, refer to [Australian residents – TFN application](#).

## Your TFN and keeping it safe

A TFN is a unique number we issue to individuals. It is an important part of your tax and superannuation records, as well as your identity. It is also an important part of locating and keeping track of your superannuation savings. In the wrong hands, it could be used to

commit fraud, so keep it safe. Make sure you protect your identity by keeping all your personal details secure, including your TFN.

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

To find out more about how to protect your TFN and avoid identity crime, refer to [Identity crime](#).

## When to use this form

You can use this form if you:

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

## What if you have lost your TFN?

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

If you still cannot find your TFN or would like to update your details, you can contact us. See [More information](#)

## Who should sign the form?

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

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

**Note:** If a parent or guardian signs on behalf of the applicant, they will need to provide further information when they submit the form. See [Parent or guardian](#)

## When will you receive your TFN?

You should receive your TFN within 28 days after we receive your completed application and required documents. We appreciate your patience during the processing period – do not lodge another

application during this time; and allow for possible delays with international mail.


## How to apply

### Foreign residents

Visit [Work out your tax residency](#) to check your Australian residency status for tax purposes.

### Permanent migrants and temporary visitors

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

You can apply for a TFN using [Tax file number – application or enquiry for individuals living outside Australia \(NAT 2628, PDF 696KB\)](#)  if you are a foreign resident for tax purposes and:

- you receive rental income from an Australian property
- you receive income from Australian business interests
- your spouse is
  - an Australian resident
  - applying for the Australian Family Tax Benefit; or
  - applying for the Australian Child Care Subsidy
- you are a member of an Australian superannuation fund
  - you expect to receive benefits from
  - you intend to make personal contributions to, or
  - to which contributions are made on your behalf
- you need to lodge an Australian income tax return to claim
  - a refund of tax that has been withheld from an Australian bank account, and/or
  - dividends from Australian shares

- you want to apply for an Australian business number (ABN) and, if applicable, another associated business account, such as goods and services tax (GST) – for example, if you receive an appearance fee under contract as an entertainer or sportsperson.

We recommend you complete the TFN application before registering for an ABN –this will speed up processing of your ABN application.

You can register for an ABN at [abr.gov.au](http://abr.gov.au) 

**See also:**

- [International tax for individuals](#)

## Receiving interest, dividends and royalty payments

### Non-resident withholding tax

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

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

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

However, you must:

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

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

### TFN withholding tax

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

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

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

## **How to complete your application form**

### **Section A: Applicant information**

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

#### **Gender**

The gender on your supporting documents must match your selection at question 6. If not, you need to provide a certified copy of one of the following as an additional supporting document:

- a statement from a Registered Medical Practitioner or a Registered Psychologist which specifies your gender
- a valid Australian Government travel document, such as a valid passport, which specifies your gender, or
- a state or territory birth certificate, which specifies your gender. A document from a state or territory Registrar of Births, Deaths and Marriages recognising your change in gender will also be sufficient evidence.

For more information on the recognition of sex and gender, go to [ato.gov.au/gender](https://ato.gov.au/gender).

#### **Definition of spouse**

A spouse includes another person (of any sex) who:

- you are legally married to
- you are in a relationship with that is registered under a prescribed state or territory law

- although not legally married to you, lives with you on a genuine domestic basis in a relationship as a couple.

## Section B: Address details

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

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

## Section C: Reason for application

Provide all details where you can at question 11.

## Section D: Contact details

Provide all details where you can at question 12.

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

## Section E: Supporting documents

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

### What are the proof of identity requirements?

**Note:** If you do not provide all the proof of identity documents we ask for, your application will be returned to you and we cannot issue you with a TFN.

When you lodge your application, you must provide **two current documents** that prove your identity for registration purposes – refer to [Acceptable proof of identity documents](#).

You must provide certified copies of your proof of identity documents.

For information regarding certified copies and a list of certifiers refer to:

- [Copies of documents – applicants outside Australia](#)
- [Copies of documents – applicants within Australia](#)

Certified copies of documents that you mail to us may not be returned to you.

Documents that have been corrected or changed and initialled are not acceptable.

We may check the supporting documents you supply with the agencies that issued them.

## Parent or guardian

### Can you sign the form if you are a parent or guardian?

Depending on the age of the applicant, a parent or guardian may be eligible to sign the form on behalf of the applicant. See [Who should sign the form?](#)

### What you need to provide if you sign on behalf of the applicant?

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

## Acceptable proof of identity documents

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

### Primary documents

- Foreign passport
- Foreign birth certificate – if you have changed your name, you must provide another document that shows how you changed your name. For example, a marriage certificate, deed poll or change of name certificate
- Australian full birth certificate – a birth certificate extract is not acceptable. If you have changed your name, you must provide another document that shows how you changed your name. For example, a marriage certificate, deed poll or change of name certificate
- Australian passport

## **Secondary documents**

- National photo identification card
- Foreign government identification
- Foreign marriage certificate – if you provide this document to verify how you changed your name, it will not count as a second document
- Foreign driver's licence – any address on your licence must match an address on this application

## **Linking documents**

Must be provided if:

- there has been a change of name
- the gender on your supporting documents does not match the gender selected on the form
- a parent/guardian or legally appointed custodian is signing on behalf of the applicant.

## **Acceptable linking documents**

- Change of name by deed poll
- Change of name document
- Marriage certificate
- Australian full birth certificate
- Australian Medicare card
- Foreign birth certificate
- Doctor's letter #
- Letter of authority\*
- Power of attorney\*
- Court order or proof of parentage/guardianship documents\*.

# If

- the gender on your supporting documents does not match the gender selected on the form, the applicant can provide a statement

from a Registered Medical Practitioner or a Registered Psychologist which specifies their gender

- the applicant is 16 or 17 years old and unable to sign their application, the parent or guardian signing the application on their behalf needs to provide a signed statement from a doctor explaining the circumstances.

\* If the applicant is 18 years or older and unable to sign their application, the parent or guardian signing the application on their behalf needs to provide one of these linking documents.

## Section F: Declaration

Once you have completed the application, you are required to read and sign the declaration. See [Who should sign the form?](#)

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

For details about the personal information we collect from you see [Privacy notice – TFN application or enquiry for individuals living outside Australia](#).

## Lodging your application

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

## More information

If you need more information about TFNs, Australian residency for tax purposes or would like to update your details:


- visit [Tax file number](#)
- visit [International tax for individuals](#)
- refer to [Update your details](#).

Alternatively, you can phone **+61 2 6216 1111** between 8.00am and 5.00pm (Australian Eastern Standard Time or Eastern Daylight-saving Time) Monday to Friday and ask to be transferred to **Personal tax enquiries**.

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

If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service on **+61 3 9268 8332**.

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

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

QC 27136

## 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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