PAYG foreign resident withholding variation (FRWV) application

Foreign resident payees should use this form if they want to vary or reduce the PAYG tax withheld from payments to them.

Last updated 23 April 2018

QC 21831

About this application

How to apply, as a foreign resident payee, to vary or reduce the pay as you go (PAYG) tax withheld from payments to you.

Last updated 23 April 2018

When to use this application

Complete this application if you are a foreign resident payee (person receiving a payment) and you want to vary or reduce the amount of pay as you go (PAYG) tax withheld from income paid to you in the application year for either:

- entertainment or sports activities
- construction and related activities
- casino gaming junket activities.

This application form is non-year specific and valid for one financial year. You can apply during the application year before you have received your final income payments.

The main purpose of varying or reducing the rate of withholding, is to make sure the amounts withheld during the income year best meet your end-of-year tax liability. For example, you may want to apply for a variation if you have a large amount of tax deductible expenses, or your income is not assessable in Australia because of the operation of a tax treaty.

How to lodge

Download a printable version of the PAYG foreign resident withholding variation (FRWV) application (NAT 11097 PDF, 192KB)

To get help from our specialist team, email SportEnt.MajorEvents@ato.gov.au

Find out about:

- Instructions for your FRWV application
- Lodging your application

Important information

We will process your application only if you:

- have lodged all required tax returns or notified us in writing if you were not required to lodge tax returns in prior years
- did not receive a debit assessment on your last tax assessment (if you also had an approved FRWV for that year)
- do not have any outstanding tax debt owing to the Australian Government
- do not have any outstanding debts under any other acts administered by us.

We may seek more information from you before or after your application is processed. If you fail to provide this, your application may not be approved.

We process your application based on the information you provide. It is your responsibility to make sure that this information is adequate to allow us to calculate a withholding rate to meet your end-of-year tax liability.

Starting and finishing dates

If your application is approved, the varied or reduced amount of withholding will start from the next available payday after your pay office receives the notice of withholding variation from us.

QC 21831

About foreign resident withholding

Find out about foreign resident withholding.

Last updated 23 April 2018

Withholding from payments made to foreign residents

Under the pay as you go (PAYG) withholding system, tax is collected throughout the year as income is earned. Payers must withhold amounts from payments made to foreign resident payees (individual and non-individual entities). This includes payments for:

- entertainment or sports activities
- construction and related activities
- casino gaming junket activities

If you are a foreign resident and you receive payments for the activities listed above, you will have an amount withheld from these payments. You may also receive payments from an agent who acts on your behalf. If the agent is an Australian entity they will be required to withhold as though the payment was made directly to you.

Generally withholding is not required from payments made to foreign resident support staff involved in entertainment activities if they are from a country Australia has a tax treaty with.

Exemption from foreign resident withholding

In some circumstances, we may grant an exemption from foreign resident withholding (FRW) obligations if the foreign resident:

- has an established history of compliance with Australian tax laws
- is likely to continue to comply with those obligations in the future.

We will consider whether the foreign resident is, or was, liable to pay an instalment under the PAYG instalment system in the previous two years. In particular, whether they have any outstanding tax-related liabilities and the extent to which they and their associates have complied with their obligations under Australian tax laws in the last two years. PAYG instalments allow you to pay instalments during the income year towards your expected tax liability on your business and investment income. We will write to tell you if you have to pay PAYG instalments.

All requests for an exemption must be submitted in writing stating the reasons why you should be granted an exemption.

Send the requests for exemption to:

Foreign resident withholding – exemptions
Australian Taxation Office
GPO Box 9977
Sydney NSW 2001
AUSTRALIA

QC 21831

Instructions for your FRWV application

The following instructions will help you to complete your FRWW application.

Last updated 21 August 2025

Section A: Payee details

A1 Do you have an Australian tax file number (TFN)?

If your reason for variation (question C23) is:

- 'Tax treaty applies' or 'Exempt income – non tax treaty' – you may not be required to have a TFN.
- 'Tax deductible expenses' – you are required to have a TFN.

If you are required to have a TFN and you don't have one, you need to submit an application to us.

If you have lodged a separate application or enquiry to us for a new or existing TFN, place **X** in the applicable box.

Individuals

If you are a non-resident of Australia and you are outside Australia when you apply for a TFN, use Tax file number – application or enquiry for individuals living outside Australia.

If you are a non-resident of Australia, and you have arrived in Australia for work purposes, use Foreign passport holders, permanent migrants and temporary visitors – TFN application. You can apply online using the individual auto-registration.

Non-individuals

You can get a TFN when applying for your ABN.

A2 Do you have an Australian business number (ABN)?

If your activities within Australia are in the form of a business, a venture or a concern in the nature of trade, you are entitled to an ABN. By obtaining and quoting your ABN to your Australian resident payers, you will avoid amounts being withheld from your payments at 47% (from 1 July 2017).

Quoting your ABN reduces the risk of administration errors that could delay the processing of your application.

If your reason for variation (question C23) is:

- 'Tax treaty applies' or 'Exempt income – non tax treaty', you may not be required to obtain an ABN.
- 'Tax deductible expenses', in most circumstances, you will be required to have an ABN.

If you are required to have an ABN, and you don't have one, you need to Apply for an ABN.

If you have lodged a separate application or enquiry to us for a new or existing ABN, place **X** in the applicable box.

If you are not required to have a TFN or ABN

If you are not required to have a TFN or ABN, you must attach proof of identity to your application. We need evidence of who you are to correctly identify you, as well as administer the Australian tax laws.

Sending proof of your identity

If you are sending proof of your identity through the mail, you must provide acceptable original documents or copies certified by an Australian Embassy, High Commission or Consulate. Certified copies are preferred. If you provide original documents, we will return them to you by registered mail.

If you are not within a reasonable distance of an Australian Embassy, High Commission or Consulate and your document was issued in a signatory country, you can arrange for a copy to be certified following the *Hague Convention of 5 October 1961 Abolishing the Requirement of Legalisation for Foreign Public Documents (Hague Apostille Convention)*.

An apostille is a type of certification issued by a 'competent authority' designated by the state in which your document was issued. The list of signatory countries can be found at the HCCH – Hague Conference on Private International Law. If a document is not in English, a written translation must be provided and certified as a true and correct copy by an authorised translation service.

Note: Certified copies may not be returned to you.

If you are applying for a variation as an individual, you must provide 2 of the following documents. They must both be current. At least one of the documents must be from Category A.

Category A documents

- overseas passport
- overseas birth certificate – if you have changed your name you must provide another document showing how you changed your name (for example, marriage certificate, deed poll or change-of-name certificate)
- Australian full birth certificate – if you have changed your name you must provide another document that shows how you changed your name (for example, marriage certificate, deed poll or change of name certificate)
- Australian passport.

Category B documents

- national photo identification card
- overseas government identification

- marriage certificate – if you provide this document to verify how you changed your name, it won't count as a second document
- driver licence – the address listed on your licence must match the home address on this application.

If you are applying for a variation as a non-individual entity, you will need an original or certified copy of a certificate of registration with a relevant authority in your country of origin. The certificate must show:

- the legal name of the entity applying for a variation.
- details of all associates of the entity, such as directors of a company, partners of a partnership and trustees of a trust or super fund.

Details of all associates should include their:

- full name
- address
- date of birth (if an individual)
- gender (if an individual)
- position held.

An entity that is not a resident of Australia but is registered with the Australian Securities and Investment Commission (ASIC) and has an Australian Registered Body Number (ARBN), will meet the identity requirement by quoting the ARBN on the application form.

If a certificate of registration is not provided, proof of identity of the associates is required.

If the associate is an individual, this will consist of one of the following:

- certified copy of current passport
- original or certified copy of national identification card with photo
- original or certified copy of a birth certificate
- original or certified copy of government identification with photo
- original or certified copy of current drivers licence with photo
- original or certified copy of marriage certificate.

If the associate is not an individual, proof of identity will consist of one of the following:

- original or certified copy of a certificate of registration
- original or certified copy of a bank statement
- original or certified copy of a lease agreement of the business property
- original or certified copy of a rates notice of the business property.

An associate of an applicant that is not an individual should also provide details of its associates, such as partners, directors and trustees.

If an associate of an applicant that is not an individual can't provide documentary evidence of its own identity, then it must provide evidence of identity of its associates.

A3 Are you an individual or a non-individual entity?

Indicate your entity type by printing **X** in the applicable box.

Individual

An individual, includes a sole trader but excludes companies or other organisations.

Non-individual

For more details, go to A7.

A4 What is your date of birth?

You must complete this question if you are an individual.

A5 What is your legal name?

You must complete this question if you are an individual.

Family name, given name and other given names: Provide the names that appear on all official documents or legal papers.

A6 What is your business name?

Only complete this question if you are an individual. If you don't have a business name or it is the same as your legal name, leave this question

blank. Don't write ‘AS ABOVE’, ‘NOT APPLICABLE’ or ‘N/A’.

Your business name is the name you trade under or that is known by your suppliers or customers. It may be different from your legal name.

It may be the name you have registered with other government departments.

A7 What type of entity are you?

You must complete this question if you are a non-individual entity.

The following are broad definitions of the common entity types for non-individuals.

Partnership: An association of people carrying on a business as partners or receiving of income jointly, but not including a company. A partnership is not a taxable entity; rather its members are taxable in their individual capacities on their shares of the net partnership income, whether distributed to them or not.

A partnership does not include a corporate limited partnership.

Company: A company includes all bodies corporate or any other unincorporated association or body of persons but does not include a partnership and a non-entity joint venture. A company comes into existence when it is registered and is taxable in its own right.

Trust: A trust is not a separate taxable entity. Often it is the beneficiaries who are ultimately entitled to receive and retain the trust income and pay income tax on it. In some circumstances, the trustee is liable for the tax on the trust's income.

Government organisation: An organisation owned or administered by a sovereign state or country.

Super fund: A fund will be a ‘foreign super fund’ if it does not fall within the definition of an ‘Australian super fund’. Generally a super fund is an Australian super fund if the following applies:

- it was established in Australia
- any of its assets are located in Australia
- it is managed and controlled in Australia
- it had no active member, **or** it had active members who are Australian residents holding at least 50% of one of the following

- the total market value of the fund's assets attributable to super interests held by active members
- the sum of the amounts that would be payable to or in respect of active members if they voluntarily ceased to be members.

A fund is an Australian super fund for an income year in which it satisfies all of these conditions. If a fund fails to satisfy one of the conditions at a particular time, it is not an Australian super fund at that time even if it satisfies the other conditions.

Other: If your entity type is different to the ones that have been described, give details in the space provided.

A8 What is your legal name and business name?

You must complete this question if your entity type is non individual.

If you have an ABN, the legal name and business name you supplied in the ABN application must be provided here. Include both the legal name and business name if they are different.

Example: legal name and trading name

Legal name: Your legal name should be the business or organisation name that appears on all official documents or legal papers.

Trading name: Your business name is the name your organisation trades under or is known as by your suppliers or customers.

Table 1: Legal and trading name examples

Type of entity	Legal name	Trading name
Partnership	1. ANN CITIZEN, BRIAN SMITH AND GREG JONES	1. CSJ CONCRETE PATHS
Company	2. AXY Pty Ltd	2. ANN'S SWIM COACHING

Trust	3. SMITH FAMILY TRUST	3. ABC GARDENING

The examples in the table would be written at question 8 as:

1. ANN CITIZEN, BRIAN SMITH AND GREG JONES trading as CSJ CONCRETE PATHS

2. AXY Pty Ltd trading as ANN'S SWIM COACHING

3. SMITH FAMILY TRUST trading as ABC GARDENING

A9 What is your ultimate holding company name?

If your entity type is a company and the payee is a subsidiary company, you must complete this question.

A subsidiary company is controlled by another company through the composition of the board of directors, by having more than half the voting power or by owning more than half the issued capital of the company.

An ultimate holding company is a holding company but it is not a subsidiary of any other company.

A10 What is your country of residence for tax purposes?

A payee's country of residence for tax purposes will be determined by the 'tests of residence' present in that country's tax legislation. For individuals, a common understanding of residence may be used to work out the country of residence for tax purposes. A company or other entity type is normally resident in the country in which its central management and control is situated.

A11 What is your taxpayer identification number (TIN) in that tax-resident country?

Provide the identification number used by the payee to interact with their country of residence government about all tax matters. It may be used by us to confirm your identity.

A12 What is your email address?

Generally, can't send confidential information to external email addresses. Normally we use email to answer general questions or send publicly available information.

We may use secure email methods to communicate with some taxpayers where this is their preferred method of communication. If you elect to communicate with us by email, we may issue the result of your FRWV application to this address.

A13 What is your Australian contact phone number?

Provide a phone number in Australia that we can contact you on between 8 am and 6 pm, Monday to Friday.

Note: You must provide at least one contact phone number.

A14 What is your phone number outside Australia?

Provide a phone number **before you arrive in Australia** that we can contact you on between 8 am and 6 pm Monday to Friday.

A15 What is your preferred language, if other than English?

Provide your preferred language if other than English. We may not be able to speak to you in your preferred language at all times; however, we will try to arrange an interpreter to help.

A16 What is your postal address?

We will use this address to contact you by mail. Ensure this address is appropriate to receive this type of mail.

Section B: Agent or representative details

Complete this section only if a third party – such as a tax agent, accountant, financial adviser, friend or spouse – is completing the application on your behalf.

By completing this question you are authorising us to deal with this person as the first point of contact.

B17 What is your agent or representative's business name?

Provide the business name of the person or organisation who is acting on your behalf for the application.

B18 What is your agent or representative’s contact name?

Provide the name of the person we can contact about the application.

B19 What is your agent or representative’s phone number?

Provide a phone number (preferably one within Australia) we can use to contact your agent or representative between 8 am and 6 pm, Monday to Friday. This number can be a mobile number.

If the phone number you are providing is outside Australia, provide the full phone number, including the country code and area code.

B20 What is your agent or representative’s email address?

Generally we can't send confidential information to email addresses. Normally we use email to answer general questions or send publicly available information.

We may use secure email methods to communicate with some taxpayers where this is their preferred method of communication. If you state that you elect to communicate with us via email, we may issue the result of your FRWV application to the email address you nominate.

B21 What is your Australian tax agent’s registration number?

Complete this question only if you are a registered Australian tax agent completing the application on behalf of the payee.

Section C: Variation details

C22 What is the payment for?

Select the type of payment by printing **X** in the applicable box. An explanation of the payment types is given below.

Entertainment or sports activities

Payments for entertainment or sports activities subject to FRW are not restricted to individuals but also apply to sporting or entertainment groups. These groups include sporting teams, theatre companies, orchestras or touring bands. They may also apply to individuals who are providing their services through their own corporate entity.

Payments for these activities may also apply to various support staff associated with either the entertainment or sports industry, and the activities are not restricted to only performance artists and sportspeople.

For a list of payments subject to withholding, refer to Withholding tax from payments to foreign residents for entertainment or sports activities.

Construction and related activities

Construction and related activities include activities associated with the construction, installation and upgrading of buildings, plant and fixtures.

Casino gaming junket activities

Individuals or other entities who receive payments, incentives and non-cash benefits as a reward for bringing people to a casino to gamble are generally known as casino gaming junket operators.

C23 What is the reason for the variation?

Provide the reason for requesting a variation.

Tax deductible expenses

Under Australian law, you can claim deductions for expenses incurred in gaining or producing your Australian assessable income, provided they are not of a private, domestic or capital nature. If this is the reason for your application, print **X** in the 'Tax deductible expenses' box.

If this is the reason for your application, attach an estimated income and expense statement to your application. We may ask for an explanation of expenses estimates.

If this relates to a sportsperson or entertainer, you must also attach a copy of the performance contract.

Tax treaty applies

A tax treaty is an agreement between Australia and another country to determine the allocation of taxing rights and to avoid double taxation. For a tax treaty to apply and exempt your income from Australian tax, you must be a resident of that other country. Australia currently has more than 40 tax treaties with other countries.

Some parts of Australia's tax treaties may exempt Australian sourced income from tax in Australia. However, tax treaties may also allow Australia to tax the income you have or will receive.

If income is assessable in both countries, your country of residence will generally provide some relief for Australian tax paid.

If the payments you will receive are non-assessable under Australia's tax laws due to the operation of a tax treaty, print **X** in the 'Tax treaty applies' box. If this is the reason for variation you must also complete questions **C26** to **C28**, in addition to the other questions on the application.

For more information see What are tax treaties?

Exempt income – non tax treaty

If the payments you will receive are income which is exempt from Australian tax or non-assessable income under Australia's domestic tax laws (and this is not due to the operation of Australia's tax treaties), print **X** in the 'Exempt income – non tax treaty' box.

C24 What is the required rate of withholding?

Provide the required rate of withholding. The rate of withholding should be sufficient to ensure that the amounts withheld during the income year meet your end-of-year tax liability.

Calculate your required rate and round up to two decimal places.

C25 Describe your business activities

Describe, as accurately as possible, the business activities that relate to your application.

Some examples are:

- computer consulting service, rather than consulting service
- film production company, rather than production company.

C26 What is the tax treaty – country?

You must complete this question if your reason for application is 'Tax treaty applies'.

C27 What is the tax treaty – article number?

You must complete this question if your reason for application is 'Tax treaty applies'.

Tax treaties are made up of a number of articles which deal specifically with the taxing arrangements of specific entities, types of business activities, categories of individuals or particular types of income.

C28 Provide details to show why the tax treaty article exempts your income from Australian tax

You must complete this question if your reason for application is 'Tax treaty applies'.

This requires details on the specific nature of your exemption and not just a restatement of the words in the relevant article. Don't just state 'NO PERMANENT ESTABLISHMENT IN AUSTRALIA'. Advise why there is no such establishment as defined in the relevant article of the specified tax treaty; for example, 'ON TOUR SPENDING LESS THAN ONE WEEK AT ANY LOCATION'.

Describe as accurately as possible the details of your business and the type of income you will receive. This will show if the payment you expect to receive is included under that article and how the article exempts some or all of your income from Australian tax.

Section D: Income and payment details

D29 When will the first payment be made?

Provide the date that your payers will pay your first payment.

D30 When will the last payment be made?

Provide the date that your payers will pay your final payment.

If the last payment date is not within the year of application (valid application dates are 1 July to 30 June of the application year), then the payments may span 2 application years. A separate application is required for each year.

D31 What is the estimated duration of your stay in Australia?

Select the expected duration of your stay in Australia.

D32 What is your estimated date of arrival in Australia?

Provide the date when you will arrive, or expect to arrive, in Australia.

D33 What is your estimated date of departure from Australia?

Provide the date when you will depart, or expect to depart, from Australia.

D34 What is your estimated amount of gross payments subject to FRW you will receive in the period 1 July to 30 June of the application year?

Provide the total amount of FRW payments you will be paid during the period 1 July to 30 June of the application year.

Payments subject to withholding include income which is applied or dealt with on your behalf or where in kind payments or non-cash benefits are provided to you.

D35 What is your estimated Australian taxable income for the period 1 July to 30 June of the application year?

Provide an estimate of your taxable income for the period 1 July to 30 June of the application year. Your taxable income must include any net capital gains you make during the period.

Calculate your taxable income by taking the total of your tax deductible expenses away from your total Australian assessable income.

Section E: Other details

E36 Do you or will you rent, lease or own any physical facilities in Australia?

Indicate if you will rent, lease or own any physical facilities in Australia.

E37 Describe the physical facilities

You must complete this question if you answered Yes at **E36**. Indicate the nature and address of any owned, leased or rented physical facilities situated in Australia that are used by the foreign resident entity in carrying on its business activities in Australia. Examples of physical facilities include an administrative or sales office, a warehouse or a mine.

Section F: Payer details

We won't discuss information about your application with your payers unless you list them as your agent or representative in section B of the application. If you have more than one payer, attach a separate page with the required details.

F38 Are you and the payer dealing at 'arm's length'?

Entities are generally at 'arm's length' if they are unrelated and neither entity is effectively controlled by the other. In an 'arm's length' transaction, each entity is not subject to the other's control or influence.

F39 What is the payer's ABN?

A payer, who is carrying on an enterprise (business) in Australia, is entitled to be registered and issued with an ABN. The ABN is a publicly available number. Your payer should be able to quote their ABN to you. If you have difficulty getting your payer's ABN, you can search for it by visiting the Australian Business Register.

F40 What is the payer's legal name and business name?

The payer's legal name is the business or organisation name that appears on all official documents or legal papers.

The payer's business name is the name they trade under or are known as by their suppliers or customers.

F41 What is the payer's postal address?

Provide the payer's postal address where the variation notice is to be sent. For privacy reasons, this should preferably be a PO Box, locked bag or similar address.

The implementation of your variation may be delayed if you don't provide the correct payer's postal address. For example, if you give us your work location rather than your payer's postal address.

F42 What is the payer's contact name?

Provide the name of the person we can contact.

F43 What is the payer's contact phone number?

Provide a phone number (preferably a phone number within Australia) that we can contact the payer on between 8 am and 6 pm, Monday to Friday.

F44 What is the payer's email address?

Our policy generally prohibits the sending of confidential information to email addresses. Normally, we use email to answer general questions or send publicly available information.

We may use secure email methods to communicate with some taxpayers when this is requested as the preferred method of communication.

For details about the personal information we collect from you see Privacy notice – PAYG foreign resident withholding variation.

Lodging your application

Send your completed application:

- by paper to
  - **FOREIGN RESIDENT WITHHOLDING VARIATION**
    AUSTRALIAN TAXATION OFFICE
    GPO BOX 9977
    SYDNEY NSW 2001
    AUSTRALIA
- by email to

– FRWvariation@ato.gov.au

– SportEnt.MajorEvents@ato.gov.au (for sports and entertainment activities).

QC 21831

Contacting us

Find out how to contact us.

Last updated 23 April 2018

Phoning from overseas

If you are calling from overseas, phone **+61 1300 306 105** between 8.00am and 6.00pm Monday to Friday.

Translating and NRS services

If you do not speak English well and need help from us, phone the Translating and Interpreting Service on **13 14 50.** If you are phoning from overseas, phone **+61 3 9268 8332**.

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

- TTY users, phone **13 36 77** and ask for the ATO number you need (if you are calling from overseas, phone **+61 7 3815 7799**)
- Speak and Listen (speech-to-speech relay) users, phone **1300 555 727** and ask for the ATO number you need (if you are calling from overseas, phone **+61 7 3815 8000**)
- internet relay users, connect to the NRS on relayservice.com.au and ask for the ATO number you need.

Translating and NRS phone services are available 24 hours a day, seven days a week.

QC 21831

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.