



# Application – excess contributions determination

For those who believe their super contributions have, or will, exceed a contributions cap due to special circumstances.

**Last updated** 25 November 2024

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Complete the *Application – excess contributions determination* (NAT 71333) if:

- you believe your super contributions have, or will, exceed a contributions cap due to special circumstances, and
- you want to apply for a determination that some or all of your contributions should be either disregarded or reallocated to another year (NAT 71333).

For more information about what we consider special circumstances, refer to [Super contributions – too much super can mean extra tax](#)

## Download the application

Read [Super contributions – too much super can mean extra tax](#) before you download this application form, [Application – excess contributions determination \(NAT 71333, PDF, 347KB\)](#) .

# Instructions

Read these instructions carefully and make sure you provide all the information we ask for. If you don't, we may not be able to consider your application.

## When not to complete this application

You should not apply if you think we have:

- relied on incorrect information – instead you should contact whoever reported the information to us and ask them to correct it (in most cases, this will be your super fund)
- applied the law incorrectly – instead you should object to your
  - excess contributions tax (ECT) assessment
  - excess concessional contributions determination
  - excess non-concessional contributions determination
  - excess non-concessional contributions tax (ENCCT) assessment
  - income tax assessment that includes your excess concessional contributions and/or your associated earnings as assessable income.

**To obtain an objection form and for instructions on how to complete it, refer to either:**

- Objection form – for taxpayers
- Objection form – for tax professionals

## How to complete this application

### Section A: Your details

You need to provide your personal details so we can identify you.

### Section B: Representative details

If someone is completing this application on your behalf, they must provide their details.

If the representative is not your tax agent, you need to authorise them to discuss your affairs with us by:

- phoning **13 28 61** between 8.00am and 6.00pm, Monday to Friday, or
- downloading, completing and mailing the **Change of details for individuals form** (NAT 2817, PDF, 355KB) to the address on the form.

**Note:** It can take up to 28 days to update your records after we receive the form.

## **Section C: Grounds for seeking determination**

### **Question 14**

Make sure you state the financial year to any of the following which your application relates to:

- excess contributions tax (ECT) assessment
- excess concessional contributions determination
- excess non-concessional contributions determination.

If none are issued, state the financial year in which the relevant contributions were made.

### **Question 15**

You must apply within 60 days of receiving an:

- excess contributions tax (ECT) assessment
- excess concessional contributions determination
- excess non-concessional contributions determination

If your application is made more than 60 days after receiving any of these, you must request an extension and explain why you did not submit the application within the allowed time.

### **Question 16**

You must attach to your application a statement signed by you explaining why you think:

- there were special circumstances in relation to your contributions
- we should disregard or reallocate an amount of your contributions.

Your explanation should be detailed and set out your understanding of the situation when any relevant contributions were made, such as:

- what you thought would happen with the contribution
- what actually happened with the contribution and why
- why you didn't anticipate the contribution would cause you to exceed a contributions cap.

It is important you include any relevant evidence to support your explanation as set out at Section D.

## **Section D: Checklist**

Select the corresponding boxes that relate to your application, and check you have provided the required documentation.

**It is important you complete this checklist** to ensure you provide us with all the information and evidence we need to assess your application.

## **Section E: Declaration**

You need to read and make sure the declaration is correct before you print your full name, sign and date the declaration.

If the application is completed by your representative, they will need to sign the declaration on your behalf.

Once you have completed your application, you can either:

- have your tax agent lodge this form through **Online services for agents**
- mail it to

**Australian Taxation Office**  
**PO Box 3100**  
**PENRITH NSW 2740**

## **More information**

For more information, visit [Individuals superannuation – home](#).

For details about the personal information we collect from you see [Privacy notice –Completing the voluntary release authority](#).

## **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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