



## PAYG payment summary – withholding where ABN not quoted

How to complete the form when you have to withhold from a payee that didn't quote their ABN when required (NAT 3283).

**Last updated** 10 September 2025

### When to use this form

Use this form if you withhold from payments you make to suppliers (payees) who haven't:

- quoted an Australian business number (ABN) as required
- provided a valid reason for not quoting an ABN via a *Statement by a supplier* (NAT 3346) form.

Don't use this payment summary if you have withheld from payments that are:


- amounts withheld from employment termination payments
- to employees, company directors or office holders
- under labour hire or other specified payment arrangements
- under voluntary agreements to withhold
- for amounts of personal services income attributed to an individual
- for amounts withheld by investment bodies from payments of investment income.

Don't include any amounts in the *Taxable payments annual report* that you have already included in the *PAYG withholding where no ABN quoted – annual report* (NAT 3448).

For more information, see [Statement by a supplier not quoting an ABN \(NAT 3346\)](#).

## How to get this form

You can:

- download the [PAYG payment summary – withholding where ABN not quoted \(NAT 3283, PDF, 213KB\)](#)  online and either
  - fill in the form on screen and print in A4 size
  - print the form in A4 size and fill it in by hand
- use our automated self-help publications ordering service at any time - you need to know the full title of the publication to use this service
- phone our Publications Distribution Service on **1300 720 092** between 8:00 am and 6:00 pm Monday to Friday.

Before you phone check whether there are other publications you may need – this will save you time and help us. You need the full title for each publication you order.

## How to complete this form

If you have withheld an amount from a payment where an ABN wasn't quoted, you must complete a payment summary and provide it to each payee either:

- when the payment is made
- as soon as practicable afterwards.

If you use our *PAYG payment summary - withholding where ABN not quoted* (NAT 3283) form, you must:

- download a copy of this form to your computer
- when complete, print a copy in A4 size
- write each letter in a separate box
- use a black pen
- use BLOCK LETTERS.

You don't have to complete every field. For example, where an amount has not been paid or withheld, leave those boxes blank.

Show all amounts in whole dollars, don't show cents. For example, show an amount of \$122.76 as \$122.

Businesses can issue a receipt, remittance advice or similar document instead of using a *PAYG payment summary – withholding where ABN not quoted* (NAT 3283) form.

If you choose not to use this form the same rules apply as for the payment summary. At a minimum, the document must contain the following information:

- your name, ABN or withholding payer number (WPN) and branch number (if applicable)
- your payee's name (if known to you)
- your payee's address (if known to you)
- the date on which the payment was made
- the total amount of payment, including the market value of non-cash benefits
- the amount of tax withheld
- the wording -(for information about your privacy see **your privacy**).

This document must be in English and signed by you.

## **Amending payment summaries**

You can't change the information on a payment summary after you have either:

- given it to the payee
- provided your **PAYG withholding where ABN not quoted – annual report** (NAT 3448) to us.

If you find a mistake with payment amounts and/or tax withheld amounts after giving the payment summary to your payee, you should advise the payee in writing of the correct information and keep a copy of the letter for your records.

A copy of this letter should also be forwarded to us at the address below:

**AUSTRALIAN TAXATION OFFICE  
LOCKED BAG 50  
PENRITH NSW 2740**

If the payee loses their payment summary, don't issue a new one. Give them a photocopy of your own copy, showing all the details from the lost payment summary.

## **Payment summary for year ending 30 June**

The year must be shown as a four-digit figure. For example, the year ending 30 June 2017 must be shown as 2017 and not 17.

### **Section A: Payee details**

#### **Name**

Separate the surname or family name from the given names and print in the appropriate boxes. For example, show Jane Mary Covers as:

 Name field using boxes

#### **Trading name**

If known, you must enter the payee's trading name in full, in the boxes provided. If not known, leave the boxes blank.

#### **Address (if known)**

If known, you must show the street number and name, suburb-town - locality, state or territory and postcode separately in the boxes provided. For example, show the address 2 Bell St, Ablem WA 6999 as:

 Address in boxes field

#### **Contact phone number (if known)**

If known, you must enter the payee's contact telephone number in the boxes provided. You must enter the area code followed by the phone number, or a mobile phone number. If not known, leave the boxes blank.

### **Section B: Payment details**

## **Date of payment**

Show the date the payment was made to the payee.

## **Total amount withheld**

The total amount withheld must be shown in whole dollars.


For example, \$188.20 would be shown as:

 Total amount withheld

## **Gross payment**

Include the amount paid to the payee including the market value of any non-cash benefits you provide. Show whole dollars only.

For example, an amount of \$422.76 should be shown as \$422.

 Gross payment

## **Section C: Payer details**

### **Australian business number (ABN) or withholding payer number (WPN)**

As a payer, you must have either an ABN or WPN. Show your ABN or WPN as it appears on your activity statement.

For example, show an ABN of 12 345 678 912 as:

 ABN

### **Branch number**

If a business has one ABN but multiple branches, each branch will have an individual branch number. Show your branch number in the boxes provided. If you don't have a branch number, leave the boxes blank.

### **Name**

Show your name as it appears on your activity statement.

For example, show ABC Pty Ltd as:

 Name

## Declaration

Only the payer or a person authorised to sign on the payer's behalf can sign. You can print or type the name of the person authorised to sign the form. You must keep details of the authorised person with your records.

For details about the personal information we collect from you see [Privacy notice – PAYG payment summary – withholding where ABN not quoted](#).

## After you complete this form

The payment summary consists of 2 copies. One copy is to be given to the payee and you must keep a copy for your records.

Both you and the payee must keep a copy of the payment summary for 5 years.

You are not required to lodge a copy of the payment summary with us, however you still need to lodge your [PAYG withholding where ABN not quoted –annual report \(NAT 3448\)](#).

## More information

For more information about [PAYG payment summary – withholding where ABN not quoted \(NAT 3283\)](#) form, you can:

- refer to [PAYG withholding](#)
- phone **13 28 66**, between 8:00 am and 6:00 pm Monday to Friday.

QC 16346

## 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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