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# Foreign resident capital gains withholding purchaser payment notification online form and instructions

Guidance on completing the foreign resident capital gains purchaser payment notification online form.

**Last updated** 20 December 2024

## Overview

Purchasers should use the *Foreign resident capital gains withholding purchaser payment notification* form to notify us when an amount is required to be withheld.

The form needs to be completed and lodged with us on or before the day of settlement of the purchase of the asset.

## Completing the form

These instructions will help you complete the online form – Foreign resident capital gains withholding purchaser payment notification.

You should retain a copy of the form. Do this by printing or saving it. You will require your form confirmation number if you need to contact us regarding this form.

Find out more about Foreign resident capital gains withholding.

## When to use this form

If more than 10 vendors or 10 purchasers are involved in the transaction for an asset, an additional purchaser payment notification form will need to be completed.

Each asset requires a separate purchaser payment notification form to be completed.

## Who can complete and lodge

A form can be completed and lodged by the purchasers or on their behalf by a third party (for example, a solicitor or a conveyancer).

Up to 10 purchasers of an asset can lodge a single purchaser payment notification form. Alternatively, each purchaser may wish to lodge their own form.

## How to complete the form

The form must be completed and submitted in one session. You can't save an incomplete purchaser payment notification form and return to complete it at a later date.

These instructions provide guidance on completing each of the sections of the form, lodging your application, and what happens next.

The form is a smart form and will request specific information based on the information you provide. Mandatory fields are marked with an asterisk (\*).

Help is available in the top right-hand side of the form. If you are unsure how to complete this form after reading these instructions, you can contact us on **13 28 66** (Fast Key Code **4 2**).

### Form sections:

- [1. Contact person for this form](#)
- [2. Vendor details](#)
- [3. Vendor list](#)
- [4. Asset details](#)
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## 1. Contact person for this form

You must provide contact details of the person completing the form.

This can be the purchaser or their representative. This allows us to contact you to resolve any issues and process the form and payment in a timely manner.

The contact detail fields are:

- Title – select the title of the contact person from the list provided.
- First name – the first name of the contact person.
- \*Last name – the last name or surname of the contact person.
- Job title – the job title of the contact person, which may also be used to disclose the relationship the contact person has to the purchaser on behalf of whom this form is being completed.
- Registered tax agent number – if the contact person is a tax agent, the contact person's tax agent number.
- \*Business hours phone number – the contact person's phone number (including area code) and country code (if the country is not Australia). Don't include brackets () or spaces in your entry.
- \*Contact email address – the email address for the contact person. By providing an email address you're authorising us to respond to you by email.
  - If you choose to communicate with us via email, be aware the internet isn't a secure environment. We can't guarantee the privacy and security of personal information.
- \*Address – the contact's address, including the suburb/town/locality, state/territory, postcode and country.

The following options are presented at the end of the contact details section:

- Print friendly version – print the details that have been entered into the form.

- Next – to proceed to the vendor details section of the form.

## 2. Vendor details

Only include vendors that are required to pay an amount of withholding to us. Do not include vendors that have given you a clearance certificate or variation to nil.

Details of additional vendors can be entered, after you have entered the details of the first vendor. Up to 10 vendors can be entered. If there are more than 10 vendors you will need to complete an additional purchaser payment notification form.

The vendor details fields are:

- Tax file number (TFN) – enter the vendor's TFN. While you're not required to provide the vendor's TFN, providing the TFN assists us in identifying the vendor in our records which means that we can process the application faster.
- Australian business number (ABN) – enter the vendor's ABN. While you're not required to provide the vendor's ABN, providing your ABN assists us in identifying the vendor in our records which means that we can process the application faster.
- Foreign investment (FIRB) application number – provide the vendor's foreign investment application number. While you're not required to provide this number, providing it assists in the prompt processing of this form.
- Overseas tax identification number (TIN) in country of residence – enter the vendor's TIN. While you're not required to provide the vendor's TIN, providing it assists in the prompt processing of this form.
- Country of residence for tax purposes – select the country of residence for tax purposes of the vendor from the list (if it's known to you).
- \*Has the vendor provided a clearance certificate or variation to nil from the Commissioner or a vendor declaration in relation to the asset? – select either of the following options 'Yes' or 'No'. If you select 'Yes' you will not be able to provide any additional details for the Vendor. Vendors that have supplied a clearance certificate or variation to nil cannot be included on the form. Remove the vendor

from the form and continue to add Vendors that have **not** supplied a clearance certificate or variation to nil.

- \*Entity type – select the entity type of the vendor from the list. This should be the entity that has the capital gains tax obligation.
  - If you know the vendor is a trustee as per the legal title to the asset, select trust as the entity type.
  - Only select other if the vendor is not one of the specified entity types.
- If the entity type of the vendor is a **company**, the company detail fields will appear.
  - \*Company name – the legal name of the company (the name under which the vendor is incorporated).
  - Business name (if applicable) – the business name or trading name of the vendor.
  - Ultimate holding company – the name of the ultimate holding company of the vendor. This is the company that has the ownership and controlling interest over the whole group of companies of which the vendor is a member.
- If the entity type of the vendor is an **individual**, the individual detail fields will appear.
  - Title – select the title of vendor from the list provided.
  - First name – the first name of the vendor.
  - \*Last name – the last name or surname of the vendor.
  - Other given names – if an individual has other given names reflected on the legal title, they should include them. Including only the initial is also acceptable.
  - Date of birth – the date of birth of the vendor in dd/mm/yyyy format (or select from the calendar icon). If you do not include the vendor's date of birth we may be unable to match the vendor in our systems. This may result in delays in the processing of their income tax return.
- If the entity type of the vendor is **other** entity, the other entity detail fields will appear.
  - \*Entity name – the legal name of the vendor.

- Business name (if applicable) – the business name or trading name of the vendor.
- If the entity of the vendor is a **trust**, the trust detail fields will appear.
  - Trust name – the legal name of the vendor.
  - \*Trustee name – the legal name of the entity that is the trustee of the vendor.
  - Business name (if applicable) – the business name or trading name of the vendor.
- Vendor contact details – the vendor contact detail fields for an individual
  - Contact phone number – the phone number for the vendor contact person (including area code) and country code (if the country is not Australia). Don't include brackets () or spaces in your entry.
  - Contact email address – the email address for the vendor contact person. By providing an email address, you are authorising us to provide information to the vendor by email. If an email address isn't provided, it may take longer to provide information to the vendor.
    - If you choose to communicate with us via email, be aware the internet isn't a secure environment. We can't guarantee the privacy and security of personal information.
- Vendor contact details – the vendor contact detail fields for company, trust and other entity type
  - Name – the name of the contact person.
  - Job title – the job title of the contact person.
  - Contact phone number – the phone number for the contact person (including area code) and country code (if the country is not Australia). Don't include brackets () or spaces in your entry.
  - Contact email address – the email address for the vendor contact person. By providing an e-mail address, you're authorising us to provide information to the vendor by email. If an email address

isn't provided, it may take longer to provide information to the vendor.

- \*Vendor's Address – provide the contact's postal address we can use to send the vendor confirmation of the payment. This should not be the same address as the property that will be or has been sold.
- Percentage of asset ownership – the percentage of the asset the vendor legally owns
  - You're required to provide us with each vendor's percentage of asset ownership, so we can correctly apply the amount of foreign resident withholding paid to each vendor. If the vendors' percentage of asset ownership isn't provided, we will assume the vendors have an equal percentage of asset ownership.
- Foreign resident withholding variation notice number (from the table on page 3 of the variation approval correspondence) – the variation notice number must be provided if the vendor has given you a valid variation notice with a reduced withholding rate. Do not include the reference number from a clearance certificate.
- Foreign resident withholding rate – only provide a rate if the vendor has given you a valid variation notice with a reduced withholding rate. The standard rate will be automatically used when no rate is entered. The following options are presented at the end of the vendor details section:
  - Back – return to the last screen that had been viewed.
  - Print friendly version – print the details that have been entered into the form.
  - Next – proceed to the vendor list section of the form.
  - Save and Continue – this will only appear if you're adding or editing an additional vendor. Click 'Save and Continue' once you've added or edited a vendor to return to vendor list section of the form.

### 3. Vendor list

Following the entry of the vendors' details, the vendor list screen will appear. This summary screen shows the name and ownership percentage of the asset for each vendor for whom information has been added.

Carefully review the information displayed and ensure its correct. This is important, as this information is used to determine each vendor's entitlement to the foreign resident capital gains withholding credits that result from the foreign resident capital gains withholding the purchasers have remitted.

The following options are presented.

- Add – add information for another vendor. Information can be included in a payment notification form for up to 10 vendors. If there are more than 10 vendors to a transaction, then additional forms should be completed to disclose the information in relation to those vendors.
- Edit – edit the information for a vendor.
- Delete – delete the information for a vendor.
- Next – proceed to the Asset details section of the form.
- Print friendly version – print the details that have been entered into the form.
- Back – return to the last screen that had been viewed.

The sum of the ownership percentages displayed may not add up to 100% if:

- some vendors have provided you with a clearance certificate or variation to nil
- there are more than 10 vendors to the transaction, meaning vendor information is spread across multiple payment notification forms.

## 4. Asset details

The asset details are the details of the Australian asset the vendor is selling or disposing of. If disposing of more than one asset, a separate form must be completed and lodged for each asset being sold.

The asset details fields are:

- \*Contract date – enter the contract date as shown on the contract of sale. If no contract is involved, you can enter a date for the change in ownership of the asset.
- \*Settlement date – enter the date settlement of the sale or disposal of the asset or when you expect it to occur.

- \*What type of asset is this application in relation to? – select the type of asset from the list. Available types of asset are membership interests, mining, quarrying, or prospecting right and real estate.
- If the asset type is **membership interest**, the membership interest detail fields will appear.
  - \*Name of entity in which the interest is held – name of entity in which the membership interest is held.
  - Entity type – select the entity type to which the membership interests relates.
    - Available entity types are company, individual, trust and other.
    - Only select 'other' if the entity to which the membership interests relate is not a company, individual or trust.
  - Entity ACN – enter the Australian Company Number if the entity is a company.
  - Entity ABN – enter the Australian Business Number for the entity (if it has one).
- If the asset type is a **mining, quarrying or prospecting right**, the mining, quarrying, or prospecting right detail fields will appear.
  - \*Tenement registration number, enter the tenement registration number of the mining, quarrying or prospecting right.
- If the asset type is **real estate**, the real estate detail fields will appear.
  - \*Property address – the street address of the property being sold or disposed of, including the suburb, town or locality, state or territory and postcode.
  - Property details – complete the applicable fields for your property, noting only some fields will apply, as different descriptors apply for property in the various states and territories. The fields are:
    - Volume folio
    - Lot
    - Plan number
    - Plan type

- Parish
- Section
- Block
- Unit
- Road
- Reserve
- Common property
- Portion
- Suburb
- Book
- Page number
- Subdivision
- Allotment
- Location
- Tenancy – select the applicable tenancy type (joint tenants, sole purchaser, tenants in common).

- \*Contract sale price – enter the total in Australian dollars (excluding cents) of the gross proceeds plus value of any non-monetary consideration.

The following options are presented at the end of the asset details section:

- Back – return to the last screen that had been viewed.
- Print friendly version – print the details that have been entered into the form.
- Next – proceed to the purchaser details section of the form.

## 5. Purchaser details

The purchaser details are the details of the entity or entities acquiring the asset.

The details of all purchasers making payments of foreign resident capital gains withholding through this form must be provided. This ensures correspondence is correctly issued and a payment reference number permitting each purchaser to pay the amount of foreign resident capital gains withholding to the ATO is provided.

Details of additional purchasers can be entered, after you have entered the details of the first purchaser. Up to 10 purchasers can be entered. If there are more than 10 purchasers, you will need to complete an additional purchaser payment notification form.

The purchaser details fields are:

- Tax file number (TFN) – enter the purchaser's TFN. While you're not required to provide the purchaser's TFN, providing the TFN assists us in identifying the purchaser in our records which means that we can process the application faster.
- Australian business number (ABN) – enter the purchaser's ABN. While you're not required to provide the purchaser's ABN, providing the ABN assists us in identifying the purchaser in our records which means that we can process the application faster.
- Foreign investment (FIRB) application number – provide the purchaser's foreign investment application number. While you're not required to provide this number, providing it helps processing this form faster.
- Overseas tax identification number (TIN) in country of residence – enter the purchaser's TIN. While you're not required to provide the purchaser's TIN, providing it assists in the prompt processing of this form.
- Country of residence for tax purposes – select the country of residence for tax purposes of the purchaser from the list (if it's known to you).
- \*Did you lodge a taxation return in Australia within the last 2 years and on that return indicate that you are a resident for Australian taxation purposes? – select either of the following options - 'Yes' or 'No'.
- \*Entity type – select the entity type of the purchaser from the list.
  - the entity type is the entity that will have the obligation to declare any capital gain that arises (if any) from any future transaction with respect to the asset.

- where the asset is held on behalf of a trust or superannuation fund, the entity that acquires legal title may not be the same entity as that which has the obligation to declare the capital gain on its income tax return in the future. For example, if a property is held on trust, the trust has the legal liability to declare the capital gain, not the trustee.
  - Only select other if the purchaser is not one of the specified entity types.
- If the entity type of the purchaser is a **company**, the company detail fields will appear.
  - \*Company name – the legal name of the company (the name under which the purchaser is incorporated).
  - Business name (if applicable) – the business name or trading name of the purchaser.
  - Ultimate holding company – the name of the ultimate holding company of the purchaser. This is the company that has ownership and controlling interest over the whole group of companies of which the purchaser is a member.
- If the entity type of the purchaser is an **individual**, the individual detail fields will appear.
  - Title – select the title of the purchaser from the list provided.
  - First name – the first name of the purchaser.
  - \*Last name – the last name or surname of the purchaser.
  - Other given names – if an individual has other given names reflected on the sale contract, they should include them. Including the initial is also acceptable.
  - The name on this form must match that on the sales contract.
- \* Date of birth – the date of birth of the purchaser in dd/mm/yyyy format (or select from the calendar icon).
- If the entity type of the purchaser is **other** entity, the other entity detail fields will appear.
  - \*Entity name – the legal name of the purchaser.

- Business name (if applicable) – the business name or trading name of the purchaser.
- If the entity of the purchaser is a **trust**, the trust detail fields will appear.
  - \*Trust name – the legal name of the purchaser.
  - \*Trustee name – the legal name of the entity that is the trustee of the purchaser.
  - Business name (if applicable) – the business name or trading name of the purchaser.
- Purchaser contact details – the purchaser contact detail fields for an individual.
  - Contact phone number – the phone number for the purchaser contact person (including area code) and country code (if the country is not Australia). Don't include brackets ( ) or spaces in your entry.
  - Contact email address (preferred) – the email address for the purchaser contact person. By providing an email address, you're authorising us to provide information to the purchaser by email. If an email address isn't provided, it may take longer to provide information to the purchaser.
    - If you choose to communicate with us via email, be aware the internet isn't a secure environment. We can't guarantee the privacy and security of personal information.
- Purchaser contact details – the purchaser contact detail fields for company, trust and other entity type.
  - Name – the name of the contact person.
  - Job title – the job title of the contact person.
  - Contact phone number – the phone number for the contact person (including area code) and country code (if the country is not Australia). Don't include brackets () or spaces in your entry.
  - Contact email address – the email address for the purchaser contact person. By providing an email address, you're authorising us to provide information to the purchaser by email. If an email

address isn't provided, it may take longer to provide information to the purchaser.

- \*Purchasers address – the contact's address, including the suburb/town/locality, state/territory, postcode and country.
- Percentage of asset ownership – the percentage of the asset the purchaser legally owns.
  - You are required to provide us with each purchaser's percentage of asset ownership, so we can correctly apply the amount of foreign resident withholding paid to each purchaser. If the purchasers' percentage of asset ownership isn't provided, we will assume the purchasers have an equal percentage of asset ownership.
- The gross contract sale price paid by this purchaser, and the amount to be withheld by this purchaser, as calculated by the system based on the information entered, will be displayed.

The following options are presented at the end of the purchaser details section:

- Back – return to the last screen that had been viewed.
- Print friendly version – print the details that have been entered into the form.
- Next – proceed to the purchaser list section of the form.
- Save and Continue – this will only appear if you're adding or editing an additional purchaser. Click 'Save and Continue' once you've added or edited a purchaser to return to the purchaser list section of the form.

## 6. Purchaser list

Following the entry of the purchasers' details, the purchaser list screen will appear. This summary screen shows the name and ownership percentage of the asset for each purchaser for whom information has been added.

Carefully review the information displayed and ensure its correct. This is important, as this information is used to determine the amount of foreign resident capital gains withholding each purchaser is liable to pay in relation to the transaction.

The following options are presented:

- Add – to add information for another purchaser. Information can be included in a payment notification form for up to 10 purchasers. If there are more than 10 purchasers to a transaction, additional forms should be completed to disclose the information in relation to those purchasers.
- Edit – edit the information for a purchaser.
- Delete – delete the information for a purchaser.
- Back – return to the last screen that had been viewed.
- Print friendly version – print the details that have been entered into the form.
- Next – proceed to the Attachments section of the form.

**Note:** The sum of the ownership percentages displayed may not add up to 100% if there are more than 10 purchasers to the transaction, meaning purchaser information is spread across multiple payment notification forms.

## 7. Attachments

Attachments are not generally required for this form.

Attachment names must:

- be converted into English
- not contain special characters such as #\*%.

If you include attachments with names in other languages or containing special characters, the application may not load into our systems and this will lead to processing delays.

You can attach more than one file. Each file must be in .doc, .docx, .rtf, .xls, .xlsx, .pdf, .jpg, .tif, .bmp, .png, or .gif format.

The following options are presented at the end of the attachments section:

- Back – return to the last screen that had been viewed.
- Print friendly version – print the details that have been entered into the form.
- Next – proceed to the Declaration section of the form.

## 8. Declaration

\*Complete the declaration section of the form.

There are 2 sections of the form to complete:

- \*the declaration
- \*declare that you are not a robot – this field is required for system operational reasons.

Once the relevant sections are completed, you should submit the form.

The following options are presented:

- Back – to return to the last screen that had been viewed.
- Print friendly version – to print the details that have been entered into the form.
- Submit – submit the form.

## 9. Confirmation screen

Once a purchaser payment notification form is submitted an on-screen message with a confirmation number and a payment reference number (PRN) will be shown. This screen will also have a link to a downloadable payment slip and barcode to use at Australia Post.

Only one PRN is issued per purchaser payment notification form, even if multiple purchasers are entered on the form. Where there are multiple purchasers, you can use the PRN or payment slip to make one payment of the total amount owing or a separate payment for each purchaser.

**Note:** General interest charge may be imposed on amounts paid after the settlement date.

## Methods of payment

All payments must be made in Australian dollars.

The safest and easiest payment methods are:

- BPAY®
- electronic funds transfer.

Payment can also be made in person at Australia Post using a cheque

**Note:** Large withholders must pay the subdivision 14-D withholding

amount by non-electronic means).

A full list of payment options is available at [How to pay](#).

**QC 49487**

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