



Supporting information

Information to help you complete your paper tax return or tax return supplement.

Amounts that you do not pay tax on 2012



Information about those amounts that you do not pay tax on.

Special circumstances and glossary 2012



Special circumstances affecting how your tax is calculated and a glossary of terms used in the tax return instructions.

Referred publications 2011-12



You may need to refer to some of these publications and rulings to prepare your 2011-12 tax return.

Checklist – tax return 2012



Complete the tax return checklist to avoid any delays when you lodge your paper tax return.

Checklist – supplement 2012



Complete the supplementary checklist to make sure you have completed your supplementary tax return before lodgment.

Telecom Corporation of New Zealand Limited demerger (2011-12)



Impact on resident individual shareholders, including capital gains tax consequences and examples.

UXC Limited – 2011-12 return of capital



Find out the tax consequences for shareholders who received a return of capital on their UXC shares.

Key events for Australian shareholders 2011-12



Contains links to documents about large company transactions which may impact a large number of individual taxpayers.

Individual tax return instructions FAQs



The TaxPack instructions has been streamlined. These FAQs may address some questions you have.

QC 80814

Amounts that you do not pay tax on 2012

Information about those amounts that you do not pay tax on.

Last updated 6 August 2012

On this page

[Exempt income](#)

[Non-assessable non-exempt income](#)

[Other amounts that you do not pay tax on](#)

You might have received amounts that you do not need to include as income on your tax return. We classify them into three different categories:

- exempt income
- non-assessable non-exempt income
- some other amounts that are not taxable and do not affect any calculation on your tax return.

The most common types of exempt and non-assessable non-exempt income are listed below. If you are not sure whether a payment you have received is exempt income, non-assessable non-exempt income or is another type of amount that is not taxable, phone **13 28 61**.

Exempt income

Exempt Australian Government pensions, allowances and payments

- Carer adjustment payment (CAP)
Carer payment where:
 - **both** the carer **and** the care receivers are under age-pension age, or
 - the carer is under age-pension age and any of the care receivers has died
- Defence Force income support allowance (DFISA) payable to you on a day when the whole of your social security pension or benefit, which is also payable to you on that day, is exempt from income tax under section 52-10 of the *Income Tax Assessment Act 1997*
- Disability support pension paid by Centrelink to a person who is under age-pension age
- Double orphan pension

- Invalidity service pension where the veteran is under age-pension age

Partner service pension where either:

- the partner (excluding the non-illness separated spouse of a veteran) and the veteran are under age-pension age and the veteran receives an invalidity service pension, or
 - the partner is under age-pension age and the veteran has died and was receiving an invalidity service pension at the time of death
- Veterans' Affairs disability pension and allowances, war widows and war widowers pension
 - Wife pension where both the recipient and their partner are under age-pension age, or the recipient is under age-pension age and their partner has died

Lump sum bereavement payments received as part of any of the payments in the previous column are exempt only up to the tax-free amount. Phone **13 28 61** to find out how much of your payment is exempt.

Exempt Australian Government education payments

- Allowances for students under 16 years old, including the Austudy payment and those allowances paid under ABSTUDY, Youth Allowance, the Assistance for Isolated Children Scheme and the Veterans' Children Education Scheme
- Apprenticeship wage top-up
- The first \$1,000 of an apprenticeship early completion bonus provided under a specified state or territory scheme for occupations with skill shortages
- Australian-American Educational Foundation grant
- Commonwealth scholarships or bursaries provided to foreign students
- Commonwealth secondary education assistance
- Commonwealth Trade Learning Scholarship

- Language, literacy and numeracy supplement
- Endeavour awards research fellowships or an Endeavour Executive Award

Payments under the Military Rehabilitation and Compensation Act Education and Training Scheme 2004 for eligible young persons whose eligibility was determined under:

- paragraph 258(1)(a) of the *Military Rehabilitation and Compensation Act 2004* and the eligible young person was under 16 years old, or
- paragraph 258(1)(b) of the *Military Rehabilitation and Compensation Act 2004*

- Pensioner education supplement and fares allowance paid by Centrelink
- Rent assistance paid to Austudy recipients
- Some scholarships and bursaries received by full-time students
- Supplementary allowances for students paid under the Assistance for Isolated Children Scheme

Other exempt Australian Government payments

- Australian Government disaster recovery payments
- Baby bonus paid by Centrelink
- Carer allowance paid under the *Social Security Act 1991*
- Child care benefit
- Child care rebate
- Child disability assistance under Part 2.19AA of the *Social Security Act 1991*
- DFISA bonus and DFISA bonus bereavement payment under Part VIIAB of the *Veterans' Entitlements Act 1986*
- Family tax benefit
- F-111 deseal/reseal ex-gratia lump sum payments

- Loss of earnings allowance paid under the *Veterans' Entitlements Act 1986*
- Lump sum pension bonus paid under the *Social Security Act 1991* or the *Veterans' Entitlements Act 1986*
- Lump sum payment made under section 198N of the *Veterans' Entitlements Act 1986*
- Maternity immunisation allowance
- Mobility allowance paid under the *Social Security Act 1991*
- Economic security strategy payment to families under the *A New Tax System (Family Assistance)(Administration) Act 1999* or under the scheme determined under Schedule 4 to the *Social Security and Other Legislation Amendment (Economic Security Strategy) Act 2008*
- Economic security strategy payment under the *Social Security Act 1991* or the *Veterans' Entitlements Act 1986* or under the scheme determined under Schedule 4 to the *Social Security and Other Legislation Amendment (Economic Security Strategy) Act 2008*
- Back to school bonus and single income family bonus paid under the *A New Tax System (Family Assistance) (Administration) Act 1999*
- Training and learning bonus under the *Social Security Act 1991*
- Farmers hardship bonus under the *Social Security Act 1991*
- Education entry payment supplement under the *Social Security Act 1991*
- Payments under the scheme determined under Schedule 4 to the *Household Stimulus Package Act (No 2) 2009*
- The ex-gratia payment from the Australian Government known as the Disaster Income Recovery subsidy for the floods that occurred in Australia during the period starting on 29 November 2010
- The ex-gratia payment from the Australian Government known as the Disaster Income Recovery subsidy for Cyclone Yasi

The ex-gratia payment from the Commonwealth known as assistance for New Zealand non-protected special category visa holders for:

- a disaster that occurred in Australia during the 2010-11 financial year
 - floods that occurred in Queensland and New South Wales in January, February and March 2012
-
- The ex-gratia thalidomide payment from the Australian Government
 - Payment from the Thalidomide Australia Fixed Trust
 - Payments from the Australian Government under the incentive payments scheme relating to certain private health insurance policies
 - Payments to carers under the scheme determined under Schedule 4 to the *Social Security and Veterans' Affairs Legislation Amendment (One-off Payments and Other 2008 Budget Measures) Act 2008*
 - Pension bonus and pension bonus bereavement payments under Part 2.2A of the *Social Security Act 1991* or Part IIIAB of the *Veterans' Entitlements Act 1986*
 - Pharmaceutical allowances paid under the *Social Security Act 1991*
 - Pharmaceutical allowances paid under the *Veterans' Entitlements Act 1986* that were paid before 20 September 2009
 - Phone allowance paid under the *Social Security Act 1991*
 - Phone allowance paid under the *Veterans' Entitlements Act 1986*
 - Quarterly pension supplement paid under the *Social Security Act 1991* or the *Veterans' Entitlements Act 1986*
 - Remote area allowance
 - Rent assistance
 - Seniors concession allowance paid under the *Social Security Act 1991* or the *Veterans' Entitlements Act 1986*
 - Seniors supplement paid under the *Social Security Act 1991* or the *Veterans' Entitlements Act 1986*
 - Sugar industry exit grant where you complied with the condition of the grant not to own or operate any agricultural business within five years after receiving the grant

- Tobacco industry exit grant where you complied with the condition of the grant not to own or operate any agricultural business within five years after receiving the grant
- Utilities allowance paid under the *Social Security Act 1991*
- Utilities allowance paid under the *Veterans' Entitlements Act 1986*
- Veterans supplement paid under the *Veterans' Entitlements Act 1986*
- Outer regional and remote (OR&R) payment made under the Helping Children with Autism package
- Outer regional and remote (OR&R) payment made under the Better start for children with disability initiative
- Prisoner of War Recognition Supplement payment under Part VIB of the *Veterans' Entitlements Act 1986*

Exempt Australian Defence Force and United Nations payments

- Certain pay and allowances for Australian Defence Force personnel (your employer will advise you if an amount is exempt)
- Compensation payments for impairment or incapacity resulting from service with a United Nations armed force
- Compensation payments made under the *Military Rehabilitation and Compensation Act 2004*, except those that are income-related payments
- Pay and allowances for part-time service in the Australian Naval, Army or Air Force Reserve
- Some allowances paid to Australian Defence Force personnel who served in prescribed overseas areas (your employer will advise you if an allowance is exempt)

Other exempt payments

- Certain annuities and lump sums which are paid to an injured person under a structured settlement
- Your share of certain profits or gains arising from disposal of investments by a venture capital limited partnership (VCLP), an

early stage venture capital limited partnership (ESVCLP) or an Australian venture capital fund of funds (AFOF)

- Certain distributions from an early stage venture capital limited partnership
- Certain distributions from a pooled development fund
- Certain payments relating to persecution during the Second World War
- Certain profits or gains from disposal of shares in a pooled development fund
- Japanese internment compensation payments made under the *Compensation (Japanese Internment) Act 2001* or the *Veterans' Entitlements Act 1986*

Non-assessable non-exempt income

The most common types of non-assessable non-exempt income are:

- the tax-free component of an employment termination payment (ETP)
- that part of the taxable component of a death benefit ETP paid to a dependant below the 2011-12 cap of \$165,000
- the tax-free component of a superannuation benefit
- the taxed element of a superannuation income stream or lump sum received by a person 60 years old or older

the taxed element of a death benefit superannuation income stream paid to a death benefit dependant where

- the deceased was 60 years old or older at the time of their death, or
 - the recipient was 60 years old or older when the benefit was received
- a tax-free superannuation lump sum benefit paid to a person with a terminal medical condition existing at the time when the lump sum was received or within 90 days after its receipt

- National Rental Affordability Scheme payments or non-cash benefits paid (whether directly or indirectly, such as through an NRAS consortium of which you are a member) by a state or territory government or a relevant body established under a state or territory law

a superannuation lump sum death benefit received by

- a dependant, or
 - someone who is not a dependant but received the benefit because of the death of a member of the Australian Defence Force or an Australian police force (including Australian Protective Services) who died in the line of duty
- genuine redundancy payments and early retirement scheme payments shown as 'Lump sum D' amounts on your payment summary
 - amounts on which family trust distribution tax has been paid (see question **A4 - Amount on which family trust distribution tax has been paid**)
 - interest or other earnings credited to a first home saver account that you hold or a payment to you from such an account
 - government contributions paid under the *First Home Saver Account Act 2008*
 - super co-contributions
 - the tax bonus paid under the Tax Bonus for *Working Australians Act 2009*.

Tax-free income for temporary residents

If you are a temporary resident your foreign income is non-assessable non-exempt income, except income you earn from your employment overseas for short periods while you are a temporary resident.

You are a temporary resident if:

- you hold a temporary visa granted under the *Migration Act 1958*

- you are not an Australian resident within the meaning of the *Social Security Act 1991*, and
- your spouse (if you have one) is not an Australian resident within the meaning of the *Social Security Act 1991*.

If, at any time on or after 6 April 2006, you have been an Australian resident for tax purposes but not a temporary resident, you will not be entitled to the temporary resident exemptions from that time, even if you later held a temporary visa.

For further information, see the electronic publication [Foreign income exemption for temporary residents - introduction](#).

Other amounts that you do not pay tax on

You do not pay tax on most child support and spouse maintenance payments.

QC 25760

Referred publications 2011-12

You may need to refer to some of these publications and rulings to prepare your 2011-12 tax return.

Last updated 14 June 2019

On this page

[Popular publications](#)

[Publications](#)

Popular publications

- Individual tax return instructions (previously called *TaxPack*)

Publications

- 2012 standard distribution statement: guidance notes for fund managers
- Advanced guide to capital gains tax concessions for small business 2012
- Application for refund of franking credits for individuals 2012
- Business and professional items 2012
- Business & professional items schedule for individuals 2012
- Business industry codes 2012
- Capital allowances schedule 2012
- Capital allowances schedule instructions 2012
- CGT schedule 2012
- Consolidated groups losses schedule 2012
- Consolidated groups losses schedule instructions 2012
- Deductions for prepaid expenses 2012
- Dividend & interest schedule 2012
- Family trust election, revocation or variation 2012
- Film industry incentives 2012
- Foreign income return form guide 2012
- Franking account tax return & instructions 2012
- Fund income tax return 2012
- Fund income tax return instructions 2012
- Guide to capital gains tax 2012
- Guide to capital gains tax concessions for small business 2012
- Guide to depreciating assets 2012
- Guide to foreign income tax offset rules 2012
- How to complete L1 in your 2012 tax return if you have prior year foreign losses

- Income averaging for special professionals 2012
- Individual PAYG payment summary schedule 2012
- Individual tax return 2012
- Individual tax return instructions 2012
- Individual tax return instructions supplement 2012
- Information for primary producers 2012
- Interest on early payments and overpayments of tax 2012
- International dealings schedule 2012
- International dealings schedule instructions 2012
- Interposed entity election or revocation 2012
- Life insurance companies tax schedule - consolidated groups 2012
- Life insurance companies tax schedule 2012
- Losses schedule 2012
- Losses schedule instructions 2012
- Non-individual PAYG payment summary schedule 2012
- Non-lodgment advice 2012
- Personal investors guide to capital gains tax 2012
- Personal services income schedule 2012
- Refund of franking credits instructions and application for individuals 2012
- Rental properties 2012
- Research & development tax incentive schedule 2012
- Research and development tax incentive schedule instructions 2012
- Salary and wage occupation codes 2012
- Self-managed super fund annual return instructions 2012
- Short tax return for individuals 2012
- Short tax return for individuals eligibility criteria 2012

- Short tax return instructions 2012
- SMSF annual return 2012
- Strata title body corporate tax return & instructions 2012
- Super co-contributions workbook 2012
- Tax return for individuals 2012
- Tax return for individuals - supplementary section 2012
- Timor Sea Treaty - Joint Petroleum Development Area instructions 2012
- Venture capital deficit tax return 2012
- You and your shares 2012

QC 27315

Checklist – tax return 2012

Complete the tax return checklist to avoid any delays when you lodge your paper tax return.

Last updated 13 February 2019

On this page

[Check that you have ...](#)

[When can you expect your notice of assessment?](#)

[How we work out your tax](#)

To avoid any delay in the processing of your tax return, use the pre-addressed envelope provided with your *Individual tax return instructions 2012*, or use the following address:

Australian Taxation Office

GPO Box 9845

[insert the name and postcode of your capital city]

For example;

**Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001**

Check that you have ...

- written your tax file number
- filled in all your personal details, including your date of birth, correctly
- completed the appropriate details for electronic funds transfer to have your refund paid directly into a financial institution account
- filled in the code boxes, if you were asked to do so, at items **3, 4, 8, I, TOTAL INCOME OR LOSS, D1, D3, D4, SUBTOTAL, TAXABLE INCOME OR LOSS, T1, T2, T3, M1, A1** and **A3**
- completed item **M2** which is compulsory for all taxpayers
- filled in the text box at **Flood levy exemption** if you are exempt from paying the flood levy
- completed income tests items **IT1** to **IT7** if required
- completed pages 13-16 of the tax return (supplementary section) if required, and worked through the checklist - supplement
- written totals at:
 - **TOTAL TAX WITHHELD**
 - **TOTAL INCOME OR LOSS**
 - **TOTAL DEDUCTIONS**
 - **SUBTOTAL**
 - **TAXABLE INCOME OR LOSS**
 - **TOTAL TAX OFFSETS**
- completed **Spouse details - married or de facto** if required
- completed your spouse's details and provided your signature on page 11 of your tax return if you have consented to offset part or all

of your tax refund against your spouse's Family Assistance Office debt

- completed item **A1** if you were under 18 years old on 30 June 2012; this is **compulsory** and if it is not completed, you may be taxed at a higher rate than necessary
- read, completed, signed and dated the *Taxpayer's declaration* on page 12 of your tax return; failure to do so will result in it being returned to you and penalties for late lodgment may be applied
- attached copies of all documents or schedules which the *Individual tax return instructions 2012* tells you to attach
- attached pages 13-16 of your tax return (supplementary section) to page 3, if you had to complete these pages
- kept copies of your tax return, all attachments and relevant papers for your own records.

When can you expect your notice of assessment?

Our standard processing time for tax returns posted to us is six weeks. If you lodged your tax return online using e-tax, our standard processing time is 12 business days.

How we work out your tax

If you want to work out your tax refund or debt, use the [Comprehensive tax calculator](#).

QC 25762

Checklist – supplement 2012

Complete the supplementary checklist to make sure you have completed your supplementary tax return before lodgment.

Last updated 1 June 2012

Use this checklist to make sure pages 13-16 of your tax return (supplementary section) are complete before you attach them to page 3 of your tax return.

Check that you have...

- printed your tax file number and name on page 13 of your tax return (supplementary section)
- written totals (if applicable) at:
 - **TOTAL SUPPLEMENT INCOME OR LOSS**
 - **TOTAL SUPPLEMENT DEDUCTIONS**
 - **TOTAL SUPPLEMENT TAX OFFSETS**
- transferred the totals above, where instructed
- completed item **A4**, if required to do so
- completed item **C1**, if required to do so
- if you were asked to do so, filled in the boxes at items **13, 14, 15, 17, 20, 21** and total supplement income or loss, and the boxes at items **T12, T13 and T14**
- completed the Business and professional items schedule for individuals 2012 (NAT 2816) if you answered Yes at question **13** (if you had a net loss), **14, 15** or **16**. If you had tax withheld from your business or personal services income, you must also have completed an Individual PAYG payment summary schedule 2012 (NAT 3647)
- attached to page 3 of your tax return all attachments as instructed by any section or question in *Individual tax return instructions supplement 2012*
- kept copies of your tax return, all attachments and relevant papers for your own records.

See the list of phone numbers if you are uncertain about any of the questions.

Go to Private health insurance policy details and continue working through *Individual tax return instructions 2012*.

Key events for Australian shareholders 2011–12

Contains links to documents about large company transactions which may impact a large number of individual taxpayers.

Last updated 20 July 2017

On this page

[Introduction](#)

[Key events](#)

[More information](#)

Introduction

This document contains links to documents about events affecting listed investments (shares and units) where a significant number of investors are involved.

Key events

View shareholder information on **demergers**.

NIB holdings limited (nib) - 2011 return of capital (capital return) A fact sheet on the tax consequences for Australian resident shareholders who received a return of capital on their NIB shares on 21 July 2011.

CR 2010/68 Income tax: Exchange of shares in Suncorp-Metway Limited for shares in Suncorp Group Limited

CR 2010/77 Income tax: Capital gains tax: Westfield Group - creating a new stapled security

CR 2011/20 Income tax: CSR Limited - return of capital

CR 2011/66 Income tax: Demerger of Echo Entertainment Group Limited by Tabcorp Holdings Limited

CR 2011/108 Income tax: Coal & Allied Industries Limited scheme of arrangement and payment of interim dividend and special dividend

CR 2011/109 Income tax: CSR Limited - CSR universal share ownership plan - sale of Sucrogen Ltd and return of capital

CR 2011/74 Income tax: Conversion of shares and variations in rights - Bega Cheese Limited

CR 2011/75 Income tax: Return of capital: Guinness Peat Group PLC

CR 2011/79 Income tax: BHP Billiton Limited - Employee Long Term Incentive Plan

CR 2011/82 Income tax: Australand Holdings Limited Capital Reallocation

CR 2011/89 Income tax: Scheme of arrangement - Centrebet International Limited

CR 2011/90 Income tax: Return of capital: Multiplex Development and Opportunity Fund

CR 2011/91 Income tax: Education and Training Grant, and Computer Grant payments provided by the Australian Football League Players' Association

CR 2012/1 Income tax: Demerger of Chorus Limited by Telecom Corporation of New Zealand Limited

CR 2012/12 Income tax: AMP Limited Equity Incentive Plan

CR 2012/6 Income tax: Return of capital, acquisition of new interests and stapling of securities to form a new stapled security: Centro Australia Wholesale Fund

CR 2012/7 Income tax: Return of capital, acquisition of new interests and stapling of securities to form a new stapled security: Centro DPF Holding Trust

CR 2012/8 Income tax: Return of capital, acquisition of new interests and stapling of securities to form a new stapled security: Centro Retail Group

More information

For information or help about:

- being a shareholder, read [You and your shares](#)
- capital gains tax, read [Capital gains tax](#)
- applying this information to your own situation, phone us on **13 28 61**.

QC 25949

Individual tax return instructions frequently asked questions

The TaxPack instructions has been streamlined. These FAQs may address some questions you have.

Last updated 18 June 2012

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[How will the changes affect me?](#)

[Why did you change TaxPack?](#)

[Can I use an old TaxPack?](#)

[I can't find the information I need, what do I do?](#)

[I can't find a copy of the Business and professional items instructions, where do I get it?](#)

[Why is Business and professional items only available on the web?](#)

[Is this the end of paper lodgment?](#)

[Do the changes mean I need to start using a tax agent?](#)

What has changed?

The *TaxPack* suite of instructions has been replaced by a shorter, more streamlined set of instructions.

Most taxpayers who lodge paper tax returns will be able to complete them using the new *Individual tax return instructions* and the *Individual tax return instructions supplement*.

We have published additional information at www.ato.gov.au/instructions2012 to assist taxpayers whose circumstances are not covered in the paper instructions.

The **Business and professional items** instructions are no longer available in print. You can get a copy of these instructions from our website.

E-tax remains unchanged. Find out more about e-tax here.

How will the changes affect me?

The new instructions are easier to understand and cater for the circumstances of most taxpayers who lodge their tax returns on paper.

If you need information that is not covered in the paper instructions, you can access the additional information at www.ato.gov.au/instructions2012

Most taxpayers who need to refer to our website for more information are likely to need it for only one or two questions.

Why did you change TaxPack?

TaxPack was released over 20 years ago. Since then, lodgment methods have changed and the majority of people who prepare their own tax returns lodge electronically using *e-tax*.

Over the years the information in *TaxPack* grew to cover almost every circumstance. We analysed paper returns and learned that much of *TaxPack* content applied to only a small number of the taxpayers who used it.

We have moved the less commonly used or more complex information to our website to make the instructions easier to use for the majority of people preparing paper returns.

Can I use an old TaxPack?

No. The new instructions have replaced *TaxPack*, and contain information that applies to the 2011-12 year.

I can't find the information I need, what do I do?

While we have designed the instructions to cater for the majority of taxpayers, you may need additional information to help complete your tax return.

For more detailed information to help you complete your tax return, go to www.ato.gov.au/instructions2012. You can also use tools and calculators on our website to help you complete your tax return.

If you cannot find the information you need, call us on **13 28 61**. Make sure you have a copy of the instructions when you call.

We can offer a more personalised service if you provide your tax file number (TFN) and have your last notice of assessment with you when you phone us. Our phone lines are open Monday to Friday 8.00am to 6.00pm, except public holidays.

You can also visit an ATO shopfront.

I can't find a copy of the Business and professional items instructions, where do I get it?

From Tax Time 2012, the Business and professional items instructions will only be available from our website. The *Business and professional items schedule for individuals* form is still available in print. You can order one from our [website](#), or phone our Publications Distribution Service on **1300 720 092**.

E-tax will continue to have the *Business and professional items schedule for individuals* and instructions built in, allowing you to

complete this form and lodge electronically. Find out more about e-tax [here](#).

Why is Business and professional items only available on the web?

We analysed paper tax returns and learned that only a relatively small number of taxpayers use the paper version of *Business and professional items*.

E-tax will continue to have the *Business and professional items schedule for individuals* and instructions built in, allowing you to complete this form and lodge electronically.

If you wish to lodge on paper, you can download the *Business and professional items* instructions from our [website](#).

Is this the end of paper lodgment?

No. You can still choose whether to prepare and lodge your tax return on paper or electronically.

E-tax will remain the ATO's premium lodgment service because it is fast, free and secure, and guides you through the process of completing and lodging your tax return. *E-tax* saves time by pre-filling some information directly into the tax return, and contains a number of built-in checks and calculators to help you to get it right. Most refunds issue within 12 business days.

Over 70% of taxpayers who prepare their own tax returns use *e-tax*. Find out more about e-tax [here](#).

Do the changes mean I need to start using a tax agent?

No. You can still prepare and lodge your paper return yourself, but we encourage you to try *e-tax* if it is convenient for you to do so. Find out more about e-tax [here](#).

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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