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Copies of identity documents for applicants in Australia

How applicants in Australia get certified identity documents to apply for a TFN, ABN or register for GST.

Last updated 22 June 2026

Getting certified documents

You must get copies of your identity documents certified to support your applications. The copies must be certified as a true and correct copy of the original document by an approved certifier.

Certified copies of digital identity documents will not be accepted.

To certify your document:

1. photocopy it (ensure text and photographs are clear and identifiable)
2. take the copy and original to one of the approved certifiers in the list below.

You can send these certified copies by mail.

Don't send us your original documents as we cannot return them.

We can't accept a document if you alter or correct it, even if you initial the changes.

Approved certifiers

The following people can certify copies of your original identity documents in Australia as true and correct:

- Legal Practitioner
- Medical practitioner who has a general or specialist registration with the Medical Board of Australia (this **doesn't** include pharmacists)
- Judge
- Justice of the Peace

- Minister of religion (who has the authority to celebrate marriage)
- Police officer
- Bank, building society or credit union officer with at least five years of service
- Sheriff's officer
- Commissioner of Declarations (only in Queensland).

An approved certifier should **never** witness documents if:

- it could create a real or perceived conflict of interest
- the documents have a connection with matters they have an actual or perceived personal or financial interest in.

A tax agent can't certify a document. This is because we can't be certain that the agent has no conflict of interest or commercial relationship with the entity and representing their tax affairs.

Details you need from an approved certifier

An approved certifier must certify that each copy of an original document is true and correct, by:

- physically sighting the original document and the copies of its front and back at the same time
- stamping (if available), signing and annotating the copy of the document with wording similar to 'I have sighted the original document and certify this to be a true and correct copy of the original document sighted'
- providing the following details
  - full name
  - telephone number
  - qualification
  - registration number (if relevant)
  - date of certification.

As the certifier, if the applicant presents you with an original document with more than one page, you must:

- initial or sign the bottom of each page of the copy (front and back)
- number each page if the pages are not already numbered.

Delays in processing occur where documents you provide to us don't meet our certification requirements.

Documents in languages other than English

Where your identity documents aren't written in English, you must:

- give us a certified copy of the original document
- arrange for the translation of your documents into English.

Translations must be done by an approved translation service. The translation must also be certified as a true and correct copy by the service.

The translation should also display an official stamp (or similar) that shows the certifier's accreditation.

If you are getting the translation in Australia, go to the National Accreditation Authority for Translators and Interpreters Ltd (NAATI) website and search the online directory for an approved translator.

Lodging your certified documents

Send your certified copies of identity documents to the address listed on the registration application form.

QC 23245

Copies of identity documents for applicants outside Australia

Check the certified identity documents you need to apply for a TFN, ABN or register for GST as a non-resident.

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Getting certified documents

You must get copies of your identity documents to support your applications.

The copies must be certified as true and correct copies of the original document by an approved certifier.

Certified copies of digital identity documents will not be accepted.

The documents also need to meet the certification and translation requirements.

You may also need to provide identity documents where you make a request in writing for another purpose. For information on the type and number of identity documents you need, see Proof of identity – applicants outside Australia.

If you post certified copies of documents to us, we may not return them to you unless you specifically request us to by including a return postal address and a note asking us to send them back to you.

Don't send your original documents to us as we cannot return them to you.

Who can certify documents?

The following people are authorised to certify your identity documents outside Australia:

- notary publics
- staff at your nearest Australian
  - embassy
  - high commission
  - consulate – including consulates headed by Austrade honorary consuls.

An approved certifier must certify that each copy of an original document is true and correct, by:

- physically sighting the original document and copies of its front and back at the same time
- stamping (if available), signing and annotating the copy of the document with wording similar to 'I have sighted the original document and certify this to be a true and correct copy of the original document sighted'
- providing the following details
  - full name
  - telephone number
  - qualification
  - registration number (if relevant)
  - date of certification.

As the certifier, if the applicant presents you with an original document with more than one page, you must:

- initial or sign the bottom of each page of the copy (front and back)
- number each page if the pages are not numbered.

Delays in processing occur where documents you provide to us don't meet our certification requirements.

For a list of Australian embassies, high commissions and consulates by country – go to, dfat.gov.au.

Copies bearing an apostille

If your country is a party to the Hague Apostille Convention, you can ask the competent authority in your country to certify a copy of your documents by way of an apostille.

An apostille is a type of certification that a competent authority can issue, chosen by the state in which a document was issued.

For ABN applications, we will accept both paper and electronic documents certified by an apostille.

Documents in languages other than English

Where your identity documents aren't written in English, you must:

- give us a certified copy of the original document
- arrange for the translation of your documents into English.

Translations must be done by an approved translation service. The translation must also be certified as a true and correct copy by the service.

The translation should also display an official stamp or similar, that shows the certifier's accreditation.

Approved translation services

If you are getting the translation:

- in Australia – go to the National Accreditation Authority for Translators and Interpreters Ltd (NAATI) website and search the online directory for an approved translator.
- overseas – contact your nearest Australian embassy, high commission, or consulate to find an approved translator in your country.

For a listing of these offices by country, go to dfat.gov.au.

Lodging your certified documents

Send your certified identity documents or copies bearing an apostille, including any translations, to the address listed on the application form. Alternatively, use the address below for your registration type.

For TFN applications for an individual, attach the certified documents to the application and mail them to the following address:

Australian Taxation Office
GPO Box 1574
CANBERRA ACT 2601
AUSTRALIA

For ABN applications, you need to attach a coversheet to both:

- your non-resident ABR application reference number
- the certified documents.

Then mail them to the address:

Australian Taxation Office
Non-Resident Registrations Team
PO Box 3373
ALBURY NSW 2640
AUSTRALIA

Send your proof of identity supporting documents as soon as possible after you submit your ABN application to allow sufficient time for processing.

If we don't receive and process your supporting documents within 43 days, your application will be refused.

For ABN applications, you can email us any electronic copies of documents bearing an electronic apostille to:

- RegistrationsNonResident@ato.gov.au

This mailbox is for electronic apostilles only.

If you phone us from outside Australia, phone **+61 2 6216 1111** between 8:00 am and 5:00 pm, Monday to Friday.

QC 20108

Proof of identity – applicants outside Australia

Identity documents you need to apply for a TFN as an individual or business applicant residing outside of Australia.

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Why we need certified documents

If you're a resident outside Australia applying for a tax file number (TFN), you need to give us certified proof of identity documents (POI) with your application. These certified documents help us confirm your

identity and protect you from fraud. We cannot process your TFN application without them.

We only accept certified copies of your original POI documents. Do not send original POI documents, as we cannot return them. We also do not accept certified copies of digital identity documents.

If these documents are in a language other than English, you'll also need to have them translated into English.

We may not return certified copies of documents unless you specifically request us to.

POI documents we need to support your application will depend on whether you are:

- an individual
- a foreign company
- a partnership
- a trust
- an other organisation
- a GST or withholder payer only.

Why we establish your identity

We must establish the identity of an entity and its associates (if any) to protect the integrity of the tax and superannuation systems and to ensure tax file numbers are issued to the correct person or entity.

We may verify details of a foreign business application with the relevant authority in your country.

Where an entity or its associates are unable to give us the identity documents we need, we may accept alternative credentials.

Where you give us POI documents in support of another registration, we may not need further identity documents from you.

You will however need further POI documents for an ABN registration.

We only accept certified copies of your original POI documents. We don't accept certified copies of digital identity documents.

Copies of documents in a language other than English must also include a written translation.

We may not return certified copies of documents unless you specifically request us to.

Don’t send your original documents to us as we can't return them to you.

POI for individuals

Individuals or individual associates of an entity that aren’t Australian residents for tax purposes must give us 2 current POI documents.

One of these documents must be a primary document from the list below.

Primary documents

Primary documents include:

- Foreign birth certificate
- Foreign passport
- Australian birth certificate
- Australian passport.

Secondary documents

Secondary documents include:

- National photo identification card
- Foreign government identification
- Foreign marriage certificate – if you use this document to verify your change of name, you can't use it as a secondary document
- Foreign drivers licence – any address on the licence must match the home address you provide on your application.

If you have changed your name, you must also give us another document that shows the change. For example, a marriage certificate, deed poll or change of name certificate.

If your identity documents don't reflect your preferred gender, you must give us a document that shows your preferred gender. For

example, an amended birth certificate or a statement from a registered medical practitioner.

POI for a non-individual entity

There are different POI requirements to establish the identity of the non-individual applicant entity, depending on the entity type. There are also additional POI requirements for the associates of the applicant entity, depending on the entity type of the associate.

- Foreign company
- Foreign partnerships
- Foreign trusts
- Other foreign organisation
- GST or withholding payer number only entity

Where an applicant entity or associate of the applicant entity has a TFN, and you include it on the TFN application, we generally don't need additional POI documents for them. By law, there is no requirement for an associate to give us their TFN. Providing the TFN will make it quicker and easier to process your application.

Foreign company

We require POI documents to establish the identity of the applicant entity (company), as well as additional POI to establish the identity of each associate of the company.

To establish the identity of the company, the company should give us:

- their Australian Registered Body Number (ARBN) or TFN
- if the company does not have an ARBN, we require a certificate of registration or incorporation (or equivalent) from the relevant authority in its country of origin
- if you can't give us a certificate of registration or incorporation, a signed statement to that effect is acceptable. At least 2 directors of the company must sign the statement (if there is more than one director).
- details of the listing, if the company is listed on a stock exchange.

To establish the identity of the associates of the applicant entity, we require POI documents in accordance with the POI requirements for that associate's entity type.

- individual resident POI for the resident public officer
- individual non-resident POI or individual resident POI is required for
  - at least one foreign director
  - additional director(s) (if any)
  - any other office bearer(s) (if any), for example, the company secretary
- shareholder(s) (if any) must provide
  - for individuals: individual non-resident POI or individual resident POI
  - for non-individuals: a TFN, ACN, ARBN, or certificate of registration or incorporation (or equivalent) from the relevant authority.

Foreign partnerships

We require POI documents to establish the identity of each associate (partner) of the applicant entity (partnership), in accordance with POI requirements for each partner's entity type.

For example, for a partnership of 3 companies and one non-resident individual, you would need to provide:

- individual non-resident POI for the individual who is a partner
- a TFN, ACN, ARBN, or certificate of registration or incorporation (or equivalent) from the relevant authority, or a signed statement regarding why this is unable to be provided signed by at least 2 directors (if there is more than one director), for each of the 3 companies who are partners.

Where an associate has a TFN, and you include it on the application, we don't need POI documents for them. By law, there is no requirement for an associate to give us their TFN. Providing the TFN will make it quicker and easier to process your application.

Foreign trusts

We require POI documents to establish the identity of each associate (trustee) of the applicant entity (trust), in accordance with POI requirements for each trustee's entity type.

For example, an individual trustee would need to give us a TFN, or individual non-resident POI or individual resident POI documents. A trustee company would need to provide the same POI documents as a company (entity).

Other foreign organisation

To establish the identity of a foreign organisation, the organisation should give us their Australian Registered Body Number (ARBN).

If the organisation does not have an ARBN, you must give us:

- non-resident individual POI or resident individual POI for all office bearers
- resident individual POI for the resident public officer.

GST or withholding payer number only entity

To establish the identity of an entity registration for GST or withholding payer number (WPN) only registration we need the following:

- documents that show the entity's registration with an equivalent corporate, market and or financial regulator in its country of origin
- a letter from a revenue authority of a comparable taxing regime stating that the entity exists in their records, and it carries on an enterprise.

You don't need POI documents to establish the identity of the entity's directors, public officer and associates.

QC 20280

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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