

# How to complete the PAYG payment summary – *withholding where ABN not quoted* form



These instructions do not apply where amounts have been withheld from eligible termination payments or payments made:

- to employees, company directors or office holders
- under labour hire or other specified payment arrangements, or
- under voluntary agreements to withhold.

These instructions do not apply where an amount has been paid to the Australian Taxation Office (ATO) for amounts of personal services income attributed to an individual, or where amounts are withheld by investment bodies from payments of investment income.

Payment summaries for each of these separate types of payments can be ordered 24 hours a day, seven days a week, through our automated ordering service by phoning **1300 720 092**.



For more information, refer to *Statement by a supplier (reason for not quoting an ABN to an enterprise)* (NAT 3346). This includes a guide for businesses called 'Should your suppliers quote their ABN?'



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## **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 in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

If you make an honest mistake in trying to follow our information in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest. If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for more recent information on our website at [www.ato.gov.au](http://www.ato.gov.au) or contact us.

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## INTRODUCTION

The pay as you go (PAYG) withholding system requires payers of certain types of payments to withhold an amount from those payments.

These instructions will help you complete the *PAYG payment summary – withholding where ABN not quoted* (NAT 3283) form. You need to complete this form if you withhold from payments you make to suppliers (payees) who have not quoted an Australian business number (ABN) as required.

## ISSUING A PAYG PAYMENT SUMMARY – WITHHOLDING WHERE ABN NOT QUOTED FORM

If you have withheld an amount from a payment where an ABN was not quoted, you must complete a payment summary and provide it to each payee:

- when the payment is made, or
- as soon as possible afterwards.

The payment summary consists of two copies. One copy is to be given to the payee and you must retain a copy for your records. Some older forms may consist of three copies. If you are using these forms, the payee should receive two copies and you should retain one.

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

If you choose to do this, the same rules apply as for the ATO payment summary. At a minimum, the document must contain the following information:

- your name
- your ABN or withholding payer number (WPN)
- your branch number (if applicable)
- the payee's name (if known to you)
- the payee's address (if known to you)
- the date on which the payment was made
- the amount of total payment, including the market value of non-cash benefits
- the amount withheld, and
- the wording 'To be retained by the payee for taxation purposes'.

This document must be in English and signed by you.

Both you and the payee must retain a copy of the payment summary for five years.

You are not required to lodge a copy of the payment summary with the ATO.

Your reporting obligations will still need to be met by lodging your *PAYG withholding where ABN not quoted – annual report* (NAT 3448).

# TIPS FOR COMPLETING THE PAYG PAYMENT SUMMARY – WITHHOLDING WHERE ABN NOT QUOTED FORM

The PAYG payment summary – withholding where ABN not quoted (NAT 3283) form is a self-duplicating form that consists of the payee copy and a copy for you.

When preparing a payment summary you can type over and through boxes. However, information must fall within the borders of the appropriate row(s) of boxes.

For example:

S	M	I	T	H	S	T	R	E	E	T									
---	---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	--	--	--

If you prefer to hand write payment summaries, you must write each letter in a separate box. Please use **BLOCK LETTERS** and **black ink** only.

Not all information boxes need to be completed. For example, where an amount has not been paid or withheld, leave those boxes blank. All amounts should be shown in whole dollars. Do not show cents.

For example, an amount of \$122.76 should be shown as \$122.

## WHAT TO DO IF YOU MAKE A MISTAKE

You cannot change the information on the payment summary after you have given it to the payee or after you have reported your annual no ABN withholding information to the ATO using the PAYG withholding where ABN not quoted – annual report (NAT 3448).

If you find a mistake after giving the payment summary to the payee or reporting your annual no ABN withholding information to the ATO, 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 the ATO.

**Income Tax Withholding Variations – PSA  
Australian Taxation Office  
Locked Bag 1515  
UPPER MT GRAVATT QLD 4122**

If the payee loses their payment summary, do not issue a new one. Give them a certified copy (of your own copy), or a signed statement showing all the details from the lost payment summary.

# HOW TO COMPLETE THE FORM

## PAYMENT SUMMARY FOR YEAR ENDING 30 JUNE

(This is a compulsory field.)

The year must be shown as a four-digit figure. For example, a payment summary for the year ending 30 June 2011 would be shown as '2011' not '11'.

## SECTION A: PAYER DETAILS

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

(This is a compulsory field.)

As a payer you must have either an ABN or WPN.

! Use the ABN or WPN and name that appear on your activity statement. The activity statement is used to report your PAYG withholding amounts.

Your ABN or WPN must be shown here. For example:

1 2 3 4 5 6 7 8 9 1 2

### Branch number

If a business has one ABN but multiple branches, each branch will have an individual branch number.

You should show your branch number in the boxes provided. If you do not have a branch number, leave the boxes blank.

### Payer's name

(This is a compulsory field.)

Use the same name that appears on your activity statement.

For example, 'Sam Simple Pty Ltd' would be shown as:

Payer's name  
S A M S I M P L E P T Y L T D

## SECTION B: PAYEE DETAILS

### Payee's name

If known, you must enter the payee's company, business or individual name in the boxes provided. If not known, leave the boxes blank.

For example, 'David John Sample' would be shown as:

Payee's name (if known)  
D A V I D J O H N S A M P L E

### Payee's trading name

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

For example, the trading name 'Samples' would be shown as:

Payee's trading name (if known)  
S A M P L E S

### Payee's address

If known, you must enter the payee's address. If not known, leave the boxes blank.

The street number and name, suburb/town/locality, state or territory, and postcode must be shown separately in the boxes provided.

For example, the address '2 Sample St, Sampleton SA 5555' would be shown as:

Street number and street name  
2 S A M P L E S T  
Suburb, town or locality State Postcode  
S A M P L E T O N S A 5 5 5 5

### Payee's contact phone number

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 C: 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, \$12,672.70 would be shown as:

\$    ,  1  2 ,  6  7  2 . ~~00~~

**Gross payment**

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

**SECTION D: DECLARATION**

The declaration states that the information given on the form is complete and correct. You are required to sign and date the form. The payment summary is a legal document and the law imposes penalties for deliberately giving false or misleading information.

## MORE INFORMATION

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If you need more information or assistance completing the *PAYG payment summary – withholding where ABN not quoted* (NAT 3283) form, you can:

- visit our website at **[www.ato.gov.au](http://www.ato.gov.au)**
- phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday, or
- obtain a fax by phoning **13 28 60**.

If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service on **13 14 50**.

If you are deaf, or have a hearing or speech impairment, phone the ATO through the National Relay Service (NRS) on the numbers listed below:

- TTY users, phone **13 36 77** and ask for the ATO number you need
- Speak and Listen (speech-to-speech relay) users, phone **1300 555 727** and ask for the ATO number you need
- internet relay users, connect to the NRS on **[www.relayservice.com.au](http://www.relayservice.com.au)** and ask for the ATO number you need.