	Australian Government Australian Taxation Office PAYG foreign resident withholding variation (FRWV) application Application year 1 July to 30 June
Of	 Complete this application if you're a foreign resident payee and you want to vary or reduce the amount of pay as you go (PAYG) tax withheld from income paid to you in the application year for either: entertainment and other sports activities construction and related activities casino gaming junket activities. This application is non-year specific and is valid for one financial year. You can lodge your application during the year. The last date for lodgment is 15 May of the application year.
	 Refer to ato.gov.au/frwv for instructions to help you complete this application. Use a black or blue pen and print clearly in BLOCK LETTERS. Print X in the applicable boxes.
Se	ction A: Payee details
A1	Do you have an Australian tax file number (TFN)? No Have you lodged a separate application or enquiry with us for a new or existing TFN? No Yes Yes Provide here Image: Ima
A2	Do you have an Australian business number (ABN)?
	No Have you lodged a separate application or enquiry with us for a new ABN? No Yes
	Yes Provide here
	If you are not required to have an Australian TFN or ABN you must attach proof of identity documents to your application. For more information refer to the instructions at ato.gov.au/frwv
A 3	Are you: an individual? a non-individual entity? Go to A7.
A 4	What is your date of birth?
A 5	What is your legal name?
	Title: Mr Mrs Miss Ms Other
	First given name Other given name
A 6	What is your business name? (if applicable)
	S Go to A10.
A 7	What type of entity are you?
	Partnership Company Trust Government organisation Superannuation fund
	Other Specify here

A9 What is your ultimate holding company name? (Subsidiary companies must complete this question.)

Δ10	What is your country of residence	e for tax nurnoses?
A11	What is your taxpayer identification that tax-resident country?	
A12	What is your email address? (Use	BLOCK LETTERS.)
۸13	What is your Australian contact	Area code Phone number
AIS	phone number?	
A14	What is your phone number outside Australia?	Country code Area code Phone number
A15	What is your preferred language, (We may not be able to speak to you in yo	
A16	What is your postal address? (Prir	at the address where you want mail sent)
	Suburb/town	State/territory Postcode
	Country if other than Australia	(Australia only) (Australia only)

Section B: Agent or representative details

If this application is being prepared and submitted by a registered Australian tax agent on behalf of you, or your entity, your tax agent should have written authority from you to act on your behalf for this application.

B17 What is your agent or representative's business name?

B18 What is your agent or representative's co	ontact name?	
B19 What is your agent or representative's phone number? (Preferably provide a phone number within Australia.)	Country code Area code	Phone number
B20 What is your agent or representative's en	nail address? (Use BLOCK LETTERS.)	
B21 What is your Australian tax agent's regist (This is required if this application is completed by an		

Section C: Variation details
C22 What is the payment for?
Entertainment or sports activities Construction and related activities Casino gaming junket activities
C23 What is the reason for the variation?
Tax deductible expenses Tax treaty applies Exempt income – non-tax treaty
If your reason for variation is 'Tax deductible expenses', attach an estimated income and expenses statement on a separate sheet of paper.
C24 What is the required rate of withholding?
C25 Describe your business activities
C26 What is the tax treaty – country? (Only complete if tax treaty applies.)
C27 What is the tax treaty – article number?
C28 Provide details to show why the tax treaty article exempts your income from Australian tax
(Only complete if tax treaty applies.)
Or allow De las area and normant datalla
Section D: Income and payment details
D29 When will the first payment be made?
D30 When will the last payment be made?
D31 What is the estimated duration of your stay in Australia?
Under 3 months 3–6 months 6–12 months Permanent Intermittent Not physically present
D32 What is your estimated date of arrival in Australia?
D33 What is your estimated date of departure from Australia?
D34 What is the estimated amount of gross payments subject to FRW that you will receive in the period 1 July to 30 June of the application year?
D35 What is your estimated Australian taxable income for the period 1 July to 30 June of the application year?
Section E: Other details
E36 Do you or will you rent, lease or own any physical facilities in Australia? No Go to section F Yes
E37 Describe the physical facilities

Section F: Payer details	
] If you have more than one payer, attach a separate page with the required details.	
F38 Are you and the payer dealing at 'arm's length'? No Yes	
39 What is the payer's Australian business number (ABN)?]
40 What is the payer's legal name and business name?	
F41 What is the payer's postal address? (For privacy reasons, this should preferably be a PO Box, locked bag or similar	address
Suburb/town State/territory Post	code
Country if other than Australia (Australia only) (Au	istralia only)
42 What is the payer's contact name?	
F43 What is the payer's contact phone number? Country code Area code Phone number (Preferably a phone number within Australia.) Country code Image: Area code Phone number	
44 What is the payer's email address? (Use BLOCK LETTERS.)	
Taxpayer's declaration	

Privacy

We are authorised by tax laws to collect the information requested on this form. For information about your privacy, visit our website at **ato.gov.au/privacy**

The tax law imposes heavy penalties for giving false or misleading information. You are responsible for the information provided and you must sign the declaration, even though someone else may have helped you complete your application.

I declare that:

- all the information I have given on this application, including any attachments, is true and correct
- I have shown all my income (including net capital gains) for tax purposes.

Signature (applicant's signature only)



Lodging your application

Send your completed application to: FRWV Australian Taxation Office GPO Box 9977 SYDNEY NSW 2001 AUSTRALIA