



# Certificate of residency and certification of overseas tax relief for non-individuals

## When to use this form

Use this form to request a certificate of residency or overseas tax relief certification, or both, on behalf of a non-individual.

You can lodge this form either electronically or by mail. If you lodge by mail, the paper form you send **must** be signed.

## When completing this form

- Provide requested information in the relevant section only.
- Answer all the questions. Otherwise your application may be delayed.
- Place **X** in all applicable boxes.
- Don't use correction fluid or covering stickers.
- Make sure you read the privacy statement before submitting the form.

- Fields marked \* must be completed.
  - If you need help completing this application or you can't provide enough proof of identity documents, call **132 866** or **+61 2 6216 1111** and ask to be transferred to **Business tax enquiries**.
  - You can complete this form either electronically or by hand on a printed paper copy. If you complete the form electronically, you can lodge either online or by mail (print and sign the completed form)
  - If you are completing this form by hand, print a paper copy of it and provide your answers clearly in **BLOCK LETTERS** using a black or dark blue pen only.
- ! Make sure you read the form instructions and the relevant information on [ato.gov.au](https://ato.gov.au) before completing and submitting this form.

## Section A: Entity details

! Check the information in this section is the same as our system to prevent delays.

### 1 Tax file number (TFN)

--	--	--	--	--	--	--	--	--	--

! We are authorised by the *Taxation Administration Act 1953* to ask for tax file numbers. You are not required by law to provide us with any TFN we have requested, however, failure to provide us with a TFN may result in a delay in processing this form. If we can't identify a person from the information you provide, we may contact you for more information.

### 2 Australian business number (ABN)

--	--	--	--	--	--	--	--	--	--

### 3 Entity name\*

--

### 4 Phone number

Phone (local)

--	--	--	--	--	--	--	--	--	--

Phone (international)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

! If we require any further information about your request, this is the number we will use to contact you.

## 5 Documentation required\*

 Skip question 6 if you selected this box.

5.4 ☐ We require a residency percentage certification from the ATO

☐ We've enclosed the completed Switzerland 98 and 98A Forms (Required)

5.5 ☐ We require a residency percentage declaration (example Taiwan Declaration)

[illegible]

Residency Percentage of value or units determined by the entity    .     %

Distribution date   /   /

If you ticked 5.4 or 5.5 please provide your email. This will be used if we need to contact you about your request

**6 Indicate the countries/jurisdictions required. We will provide 1 (one) copy per country/jurisdiction.\***

! You can select multiple countries or jurisdictions.

<input type="checkbox"/> Argentina	<input type="checkbox"/> Greece	<input type="checkbox"/> Malta	<input type="checkbox"/> South Africa
<input type="checkbox"/> Austria	<input type="checkbox"/> Hungary	<input type="checkbox"/> Mexico	<input type="checkbox"/> Spain
<input type="checkbox"/> Belgium	<input type="checkbox"/> Iceland	<input type="checkbox"/> Netherlands	<input type="checkbox"/> Sri Lanka
<input type="checkbox"/> Canada	<input type="checkbox"/> India	<input type="checkbox"/> New Zealand	<input type="checkbox"/> Sweden
<input type="checkbox"/> Chile	<input type="checkbox"/> Indonesia	<input type="checkbox"/> Norway	<input type="checkbox"/> Switzerland
<input type="checkbox"/> China	<input type="checkbox"/> Ireland	<input type="checkbox"/> Papua New Guinea	<input type="checkbox"/> Taiwan
<input type="checkbox"/> Czech Republic	<input type="checkbox"/> Israel	<input type="checkbox"/> Philippines	<input type="checkbox"/> Thailand
<input type="checkbox"/> Denmark	<input type="checkbox"/> Italy	<input type="checkbox"/> Poland	<input type="checkbox"/> Turkey
<input type="checkbox"/> Fiji	<input type="checkbox"/> Japan	<input type="checkbox"/> Romania	<input type="checkbox"/> United Kingdom
<input type="checkbox"/> Finland	<input type="checkbox"/> Kiribati	<input type="checkbox"/> Russia	<input type="checkbox"/> United States of America
<input type="checkbox"/> France	<input type="checkbox"/> Korea (Republic of)	<input type="checkbox"/> Singapore	<input type="checkbox"/> Vietnam
<input type="checkbox"/> Germany	<input type="checkbox"/> Malaysia	<input type="checkbox"/> Slovakia	

**!** If you select a country that does not have a double taxation agreement in place with Australia, you may receive a generic certificate.

☐ Non-country specific (generic) certificate(s)

☐ Certificate(s) of status of taxable person.

☐ Other (if the country does not appear above)

**7 Indicate the identifier that should appear on the certificate of residency (skip this if you are requesting an overseas tax relief form only)**

Select **one** of the following options for the entity listed in **Section A**:

- ☐ ABN only
- ☐ TFN only
- ☐ Both TFN and ABN

! An ABN won't be included if an ABN was inactive during the period requested.

**8 Indicate the time period and year the request is required to cover (required)\***

! If you selected multiple options at question 6, the time period you select below will apply to each option.

Select only one of the following:

- ☐ One year from the date of issue of the documentation or date of certification
- ☐ Calendar year (1 January to 31 December)
- ☐ Financial year (1 July to 30 June)
- ☐ Custom time period

If you selected Calendar Year or Financial year, please indicate what year you are requesting

! If requesting multiple financial or calendar years, please separate these using a comma.

If you selected **Custom time period**, provide details:

From 

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

 / 

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

 To 

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

 / 

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

**9 What name do you require on your certificate or certified on your overseas tax relief form?\***

! Please note any previously held names must be listed on your ATO record and valid during the period you are requesting.

- ☐ Current entity name
- ☐ Previously held name

If you require a previously held name, please state the name required

**10 What address do you require on your certificate? (Required for 5.1 or 5.3 certificate of residency requests)**

! Please note any previously held addresses must be listed on your ATO record and valid during the period you are requesting.

- ☐ Current business address
- ☐ Previously held business address

If you require a previously held address, please state the address required

**11 Postal address for the ATO to send documents\***

--

Suburb/town/locality

--

Country if outside Australia

--

State/territory

(Australia only)		

Postcode


(Australia only)			


---

## Section C: Residency for income tax purposes

You need to work out if you are an Australian resident for tax purposes. This may be different to your residency status for other purposes.

 You can work out the entity's residency status for tax purposes on our website [ato.gov.au/bus-taxres](https://ato.gov.au/bus-taxres)

 The certificate will not be valid if: your circumstances change, any information provided is not true and correct, or you failed to provide information that may impact on the correctness of the certificate.


 You must lodge your Australian tax return and declare yourself as a resident for tax purposes for the years you are requesting a certificate for if applicable. If you have not self-assessed as a resident in the applicable Australian tax return, a certificate will not be provided.

### 12 For the time period(s) indicated at question 8, is there an applicable private ruling or a competent authority determination relating to the entity's tax residency status?

12.1 No ☐

12.2 Yes ☐ Reference

 If you have complex circumstances, you may wish to seek [ATO advice](#).

 If you are a dual resident under Australia's tax treaties which are modified by, or consistent with, Article 4(1) of the [Multilateral Instrument](#), you may need to apply for a [competent authority determination](#) of your residency for the purposes of the relevant treaty before a certificate can be issued or certification of overseas tax relief forms can be provided.

---


## Section D: Australian tax return lodgment

### 13 Indicate one of the below options, if applicable

☐ The Australian Tax returns have been lodged covering the time period(s) above for the entity listed in **Section A**.

☐ The entity listed in **Section A** has tax exempt status under Division 50 of the *Income Tax Assessment Act 1977 (ITAA 1977)* and the ATO record for the entity reflects that exemption status.

## Section E: Declaration for non-individual

 Only complete this section if you are the Primary contact for the non-individual entity listed in Section A, and you authorise this request on this form to be actioned. To see what we define who a primary contact is, see [ato.gov.au/primarycontact](https://ato.gov.au/primarycontact)

Name\*

### Before you sign this form

Make sure you have answered all the relevant questions correctly and read the privacy statement below before you sign and date this page. Unsigned forms can't be processed. An incomplete form may delay processing and we may ask you to complete a new form.

 Penalties may be imposed for giving false or misleading information.

### Privacy

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](https://ato.gov.au/privacy)


By submitting and/or signing this form, I declare that:

- ☐ I have read the relevant information on [ato.gov.au](https://ato.gov.au) in relation to this request.
- ☐ I am authorised to obtain the documents requested or have authority to execute the request on behalf of the entity listed at **Section A**.
- ☐ The information I have provided is true and correct.

Signature

Date\*

Day	Month	Year
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

 If you are submitting this form online, we don't require a signature.

## Section F: Declaration for custodian

 Only complete this section if you are a custodian requesting a certificate of residency or overseas tax relief certification for a non-individual.

Custodian organisation name\*

Custodian email\*

Is the custodian authorised to act on behalf of the client listed in **Section A**, or has a nomination form been submitted to give authority to the custodian to act on behalf of the client listed in **Section A**?

Yes ☐

No ☐ Submit a [Nomination of a custodian for certificate of residency and/or tax relief form requests](#) form, or have the primary contact also complete and sign **Section E**

### Before you sign this form

Make sure you have answered all the relevant questions correctly and read the privacy statement below before you sign and date this page. Unsigned forms can't be processed. An incomplete form may delay processing and we may ask you to complete a new form.

 Penalties may be imposed for giving false or misleading information.

### Privacy

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](https://ato.gov.au/privacy)

By submitting and/or signing this form, I declare that:

- ☐ I have read the relevant information on [ato.gov.au](https://ato.gov.au) in relation to this request.
- ☐ I am authorised to obtain the documents requested or have authority to execute the request on behalf of the entity.
- ☐ The information I have provided is true and correct.

Custodian staff member name\*

Custodian staff member signature

Date\*

Day	Month	Year
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

 If you are submitting this form online, we don't require a signature.

## Section G: Declaration for tax agent / authorised contact

 Only complete this section if you are a tax agent or authorised contact requesting a certificate of residency or overseas tax relief certification for a non-individual.

### Before you sign this form

Make sure you have answered all the relevant questions correctly and read the privacy statement below before you sign and date this page. Unsigned forms can't be processed. An incomplete form may delay processing and we may ask you to complete a new form.

 Penalties may be imposed for giving false or misleading information.

### Privacy

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](https://ato.gov.au/privacy)

By submitting and/or signing this form, I declare that:

- ☐ I have read the relevant information on [ato.gov.au](https://ato.gov.au) in relation to this request.
- ☐ I am authorised to obtain the documents requested or have authority to execute the request on behalf of the entity.
- ☐ The information I have provided is true and correct.

Tax agent / authorised contact name\*

Authorised contact email\*

Tax agent / authorised contact phone number\*

Tax agent number

Tax agent / authorised contact signature

Date\*

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

 If you are submitting this form online, we don't require a signature.

## How to lodge this form

You can lodge your completed form and your supporting documents (if applicable) with us either electronically or by mail.

 For the most up to date lodgment information see [ato.gov.au/certificateofresidency](https://ato.gov.au/certificateofresidency) and [ato.gov.au/overseastaxrelief](https://ato.gov.au/overseastaxrelief)

### Electronically

Use **Secure Mail** or **Practice Mail** via one of the following services:

- ☐ Online services for individuals (only if you have an ABN/WPN)
- ☐ Online services for business
- ☐ Online services for agents

If you ticked the box at 5.1 use the topic and subject options below:

Topic: **Income Tax**

Subject: **Certificate of Residency**

If you ticked the box at 5.2 or 5.3 you can submit an overseas tax relief request electronically, however the overseas tax authority may require an original copy of its form.

### Mail

Send the signed paper form to us at:

**AUSTRALIAN TAXATION OFFICE**  
**PO BOX 3544**  
**ALBURY NSW 2640**