

Section B: Details of the account to be debited

6 Name and business address of the financial institution for example, bank, building society or credit union.

Suburb or town

State/territory

Postcode

7 BSB number (This must be 6 digits)

Do not include hyphens or spaces.

8 Account number (Maximum 9 characters)

9 Account name – for example, J Q Citizen. Do not show the account type, such as cheque, savings.

10 Account holder's name/s Include the names of all account signatories.

I/we,

declare that the bank account details provided above are correct and authorise the **Australian Taxation Office** (User ID **12721**), to arrange for funds to be transferred from the account at the financial institution identified above.

This authorisation is to remain in force in accordance with the *Direct debit request service agreement* provided with this form.

11 Account holder's signature/s (all signatories may be required to sign on joint accounts).

Date

Day

Month

Year

How to complete the *Direct debit request form*

Complete the *Direct debit request form* to allow your personal income tax, fringe benefits tax, business activity statement, company income tax, superannuation fund income tax or superannuation guarantee charge to be paid in full or by instalments through direct debit.

Account details

Third party or joint accounts are acceptable, provided appropriate signatories to the account have signed this form. Please check your account details against a recent statement. If you are still uncertain about your account details contact your financial institution before completing this form. The account name refers to the entity or person's name that the account is held in, for example, your own name.

Paying by instalments

The ATO may allow you to pay off a debt by instalments. Please phone the Debt and Lodgment area on **13 11 42** for more information on making a payment arrangement.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of your tax file number (TFN). The ATO will use your TFN to identify you in our records. It is not an offence not to provide your TFN. However if you do not provide your TFN, the processing of this form could be delayed.

Taxation law authorises the ATO to collect information including personal information about the person authorised to

➤ More information

If you need more information about direct debit or the *Direct debit request service agreement*, you can:

- phone **1800 802 308** (between 8:00am and 6:00pm, Monday to Friday)
- visit our website at **ato.gov.au**
- write to us at the opposite address.

➤ Where to send your completed request

- mail to: **Australian Taxation Office
PO Box 3006
PENRITH NSW 2740**
- fax to: **1300 730 298**

Direct debit request service agreement

- 1 This *Direct debit request form* may be used to pay personal income tax, fringe benefits tax, activity statement, company income tax, superannuation fund income tax and superannuation guarantee charge.
- 2 Activity statement payments including pay as you go income tax instalments, fringe benefits tax, company income tax, superannuation fund income tax and superannuation guarantee charge are not automatically debited. You will need to advise the ATO at least three days before the due date of the amounts and dates you want these payments to be debited. See **More information**.
- 3 If arrangements have been made to make periodic payments, these will be debited on the dates and for the amounts specified in the ATO's written confirmation of the arrangement. **If the tax liability is paid out prior to the completion of the payment arrangement you need to contact the Electronic Funds Transfer Section of the ATO to cancel your arrangement.** See **More information**.
- 4 A direct debit request is in force until it is cancelled. At least three business days notice must be given if the account holder wishes to cancel a direct debit request or stop any individual debit item. This may be given to the ATO in writing, in person or over the phone. The financial institution can also be advised. If the financial institution is advised, please also advise the ATO to prevent any further attempts to direct debit the nominated account. See **More information** for contact details.
- 5 A payment date may be requested that is earlier or later than the notified due date. See **Late payments**.
- 6 Where a payment cannot be processed on the date that has been requested, the ATO will attempt to direct debit the account on the next possible business day. Amounts that cannot be debited within 14 days after the requested date will not be processed. You will need to make other arrangements for these payments.
- 7 If arrangements have been made to make periodic payments and a deferral or variation of the terms of the arrangement is required, contact the Debt and Lodgment area on **13 11 42**.
- 8 A period of at least 14 days notice will apply where the ATO proposes to vary the details of an arrangement. Allow at least three business days to process a variation to an arrangement once the ATO has agreed to the proposal.
- 9 The account holder will only be liable for debit items made in accordance with this direct debit request. The ATO will advise you in writing of any debit items, as indicated in item 1 of this agreement.
- 10 If you or the account holder (if different) want to dispute a debit item with the ATO, see **More information** for contact details. The ATO will make every attempt to ensure that disputes are resolved within five business days. Dispute claims may also be directed to the account holder's financial institution.
- 11 It is the responsibility of the account holder to have sufficient clear funds available in the account on the requested or due date to permit the payment of debit items initiated in accordance with this direct debit request. See **Late payments**.
- 12 The ATO will make every attempt to ensure that due dates do not fall on non-business days. If a due date falls on, or a date specified by the account holder is, a non-business day, the debit item will be processed on the next business day. Enquiries regarding non-business day debit processing may be referred to the financial institution branch where the account is held.
- 13 If a debit item is returned unpaid by the financial institution it may result in the account holder being liable for dishonour fees charged by that financial institution. General interest charges on outstanding amounts may apply. See **Late payments**.
- 14 If the account details change and you want to continue using direct debit, a new *Direct debit request form* will need to be completed.
- 15 Direct all queries, requests for cancellation of a direct debit request or requests to stop individual debit items to the Electronic Funds Transfer Section of the ATO. See **More information** for contact details.
- 16 Some information may be given to financial institutions involved in the event of a dispute or to verify that the ATO has received a direct debit request from the account holder.
- 17 Direct debit is not available on the full range of accounts. If in doubt, check with your financial institution.
- 18 The ATO does not provide facilities to debit credit cards.

Late payments: General interest charge (GIC) is calculated on a daily compounding basis and continues to accrue on any day on which an amount is overdue. GIC can be claimed as a deduction for the income year in which it is incurred.