



# Foreign resident capital gains withholding rate variation application

## Completing this form

- print clearly in BLOCK LETTERS using a black or dark blue pen only
- fields marked with an asterisk (\*) are mandatory
- place **X** in the applicable boxes
- sign and date the declaration at the end of the form
- mail or fax your completed form to the contact details shown on page 4.

## Section A: Vendor details

### Tax file number (TFN) or Australian business number (ABN)

**!** To assist prompt processing of this form, if available, provide the entity's TFN or ABN. The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of TFNs. We will use the TFN to identify the entity in our records. It is not an offence to not provide the TFN.

TFN         OR ABN

### Entity name in full\* (if an individual, include your first and last name)

  


### Entity type\*:

Individual  Provide date of birth\*   /   /

Trust  Provide the name of your trustee

Company

Super fund

Other

### Email address of vendor

**!** By providing an email address you are authorising the ATO to respond by email. If you do not provide an email address it may take longer to notify you of the outcome.

### Address of vendor\*

  
  


Country

---

## Section B: Contact person

### Who can we contact about this form?

#### Full name

Title: Mr  Mrs  Miss  Ms  Other

Last name\*

First given name

Other given names

#### Contact details (provide email – preferred and/or phone, address)

Email address

**!** By providing an email address you are authorising the ATO to respond by email. If you do not provide an email address it may take longer to notify you of the outcome.

Phone number (including area code)

Address\*

  
  

Country

---

## Section C: Applicant details – eg. Creditor

**!** Complete this section if you are representing the vendor.

#### Entity name in full\* (if an individual, include your first and last name)\*

  

#### Entity type\*:

Individual  Trust  Provide the name of your trustee

Company  Super fund  Other

#### Applicant contact details

Email address

**!** By providing an email address you are authorising the ATO to respond by email. If you do not provide an email address it may take longer to notify you of the outcome.

Address\*

  
  

Country



---

## Section F: Declaration\*

This section must be completed by the person authorised to provide this information.

 Incomplete forms may delay processing and we may ask you to complete a new form

 Penalties may be imposed for giving false or misleading statements

### Privacy

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

---

#### Select the declaration that applies to you:

I declare that I am the authorised vendor named in this form and the information contained in this form is true and correct

OR

I declare that:

- I am an agent or registered tax agent authorised to complete this form on behalf of the entity
- this form has been prepared in accordance with the information supplied by that entity
- I have received a declaration from that entity, stating that the information provided to me is true and correct, and
- I am authorised by that entity to give this form to the Commissioner of Taxation

Name (Print in BLOCK LETTERS)

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"/>

---

## Lodging your application

You can fax your information to: **1300 730 298** if located in Australia, or **+61 2 6225 0970** if located outside Australia.

Or email to [FRWVariation@ato.gov.au](mailto:FRWVariation@ato.gov.au)

Or send your application to us at:

**Australian Taxation Office**  
**GPO Box 9977**  
**Sydney NSW 2001**  
**Australia**

---

## What happens next

The ATO will process your application and notify you of the outcome.

If we issue a withholding rate variation you will need to provide a copy of this to the purchaser prior to settlement.