



Certificate of residency and certification of overseas tax relief for individuals

When to use this form

Use this form to request a certificate of residency or overseas tax relief certification, or both, for an 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 **132 861** or **+61 2 6216 1111** and ask to be transferred to **Personal 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 before completing and submitting this form.

Section A: Client details

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

1 Tax file number (TFN)

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! 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)

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3 Name*

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

First given name

Other given names

4 Date of birth*

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

5 Phone number

Phone (local)

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Phone (international)

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

Section B: Request details


6 Documentation required*

- 6.1 ☐ I have no documentation from an overseas tax authority that needs to be certified by the ATO.
(Certificate of Residency only)
- 6.2 ☐ I have documentation from an overseas tax authority that needs to be certified by the ATO and **don't** require a certificate of residency generated by the ATO. (Overseas Tax Relief only)
-  Skip question 7 if you selected this box.
- 6.3 ☐ I have documentation from an overseas tax authority, and **also require** a certificate of residency to be generated by the ATO. (Overseas Tax Relief and Certificate of Residency)

7 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)


8 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 client listed in **Section A**:

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

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

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

 If you selected multiple options at question 7, 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	<input type="text"/>	<input type="text"/>
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 /

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

Year	<input type="text"/>	<input type="text"/>	<input type="text"/>
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 To

Day	<input type="text"/>	<input type="text"/>
-----	----------------------	----------------------


 /

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

Year	<input type="text"/>	<input type="text"/>	<input type="text"/>
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10 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

11 What address do you require on your certificate? (Required for 6.1 or 6.3 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 residential address

☐ Current business address

☐ Previously held residential address

☐ Previously held business address

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

12 Postal address for the ATO to send documents*

Suburb/town/locality

State/territory

(Australia only)

Postcode



(Australia only)

Country if outside Australia

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 your residency status for tax purposes on our website ato.gov.au/ind-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.

13 For the time period(s) indicated at question 9, is there an applicable private ruling or a competent authority determination relating to the entity's tax residency status?

13.1 No ☐

13.2 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

14 Indicate the below option, if applicable

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

Section E: Declaration for individual

 Only complete this section if you are the individual listed in Section A, and you authorise this request on this form to be actioned.

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


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

- ☐ I have read the relevant information on ato.gov.au in relation to this request.
- ☐ 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 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 an 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

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

- ☐ I have read the relevant information on 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 and 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 6.1 use the topic and subject options below:

Topic: **Income Tax**

Subject: **Certificate of Residency**

If you ticked the box at 6.2 or 6.3 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