



# PAYG foreign resident withholding variation (FRWV) application

Application year 1 July  to 30 June

**Office use only**

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](http://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  in the applicable boxes.

## Section 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

**!** We are authorised by the *Taxation Administration Act 1953* (TAA 1953) to ask for your TFN. It is not an offence not to provide your TFN. However, your application may be delayed if you do not provide your TFN.

### 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     Branch number

**!** 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](http://ato.gov.au/frwv)

A3 Are you: an individual?  a non-individual entity?  [Go to A7.](#)

A4 What is your date of birth?  Day /  Month /  Year

### A5 What is your legal name?

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given name

### A6 What is your business name? (if applicable)

[Go to A10.](#)

### A7 What type of entity are you?

Partnership  Company  Trust  Government organisation  Superannuation fund

Other  Specify here



## 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?

(Only complete if tax treaty applies.)

### C28 Provide details to show why the tax treaty article exempts your income from Australian tax

(Only complete if tax treaty applies.)


## Section D: Income and payment details

### D29 When will the first payment be made?

Day Month Year  
 /  /

### 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?

Day Month Year  
 /  /

### 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?

AUD \$  ·~~X~~

### D35 What is your estimated Australian taxable income for the period 1 July to 30 June of the application year?

AUD \$  ·~~X~~

## 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


