



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

1 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

2 Entity name in full*

If an individual, include your first and last name

3 Entity type*

Individual ☐ Provide date of birth below*

Day / Month / Year
 / /

Trust ☐ Provide the name of your trustee

Company ☐

Super fund ☐

Other ☐ Provide details

4 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.

5 Address of vendor*

Street address

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if outside Australia

Section B: Contact person

Who can we contact about this form?

6 Full name

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other


Family name

First given name

Other given name or names

7 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.

Phone (including area code)

Address

Suburb/town/locality

State/territory


(Australia only)

Postcode

(Australia only)

Country if outside Australia

Section C: Applicant details – eg. Creditor

 Complete this section if you are representing the vendor.

8 Entity name in full*

If an individual, include your first and last name

9 Entity type*

Individual ☐

Trust ☐ Provide the name of your trustee


Company ☐

Super fund ☐

Other ☐ Provide details below

10 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*

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if outside Australia

Section D: Asset details

11 Contract date or possible contract date*

Day			/	Month			/	Year				

12 Expected settlement date*

Day			/	Month			/	Year				

13 What type of asset is this application made in relation to?*

A membership interest ☐

Provide the name of the entity in which the interest is held

A mining, quarrying or prospecting right ☐

Provide tenement registration number

Real estate ☐

Provide property address

Suburb/town/locality

State/territory

Postcode

Provide tenancy details

14 Percentage of asset ownership*

Provide percentage of asset ownership details

 %

15 Reason for variation*

Capital gains tax exemption applies ☐

Other

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_____ %

[illegible][illegible][illegible][illegible][illegible][illegible][illegible]

OFFICIAL: Sensitive (when completed)

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

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"/>	<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.

Email to 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.