



# Private ruling application – sovereign immunity

## Who should use this form

Use this form if you are a sovereign entity. This form will help you to apply for a private ruling regarding the exemption for sovereign entities under section 880-105 of the *Income Tax Assessment Act 1997*, referred to as [sovereign immunity](#).

## Before you complete this form

Before you complete this form, read [Sovereign immunity](#) and [Law companion ruling LCR 2020/3](#), which explain information that you will need to complete this form.

We also have other helpful advice on our website:

- [Applying for a private ruling](#)
- [Reference guide for private rulings](#).

## Completing this form

This form follows the format and numbering of [Private ruling application](#) NAT 74957. We have included specific questions that will help you submit the information we need to provide a ruling regarding the tax exemption for sovereign entities.

To complete this form:

- answer questions in Sections A, B and C
- sign and date the declaration at Section D
- prepare electronic versions of all supporting documents – if they're in a language other than English, include English translated versions
- save a copy for your records
- lodge the completed form and attachments using instructions in Section E.

! Fields you MUST COMPLETE are marked (\*)

## Application date\*

Day / Month / Year

  /   /    

## Is the taxpayer seriously considering the scheme or circumstance?\*

No  ! If you are not seriously considering the scheme or circumstance we may choose not to provide a ruling. Other ways to obtain guidance about how the law applies are available on our website: [ATO advice and guidance](#).

Yes

## Section A: Taxpayer details

Name of the sovereign entity that is applying for the exemption ('the entity')\*

## Section B: Contact person and required information

### Contact person for this application

Title: Mr  Mrs  Miss  Ms  Other

Family name\*

First given name\*

Other given names

### How would you like us to contact you?\*

Email  Phone  Post

! We aim to contact you using your preferred channel. Providing your phone number allows us to get in touch with you quickly and easily. We need your postal address as we may not be able to provide your advice via an alternative channel.

**Postal address**


Address\*

Country

**Phone\***

**Mobile**

**Email address\***

 You should be aware that the internet is not a secure environment. The ATO does not control the path of inbound or outbound emails/SMS, so the privacy of personal information sent by these unencrypted channels cannot be guaranteed.

Marking this box confirms you understand the risks of using unsecure channels to transmit information, including your personal details.

 For further information about online security, visit our website at [ato.gov.au/onlinesecurity](https://ato.gov.au/onlinesecurity)

**Are you a tax professional?\***

No

Yes  Registered agent number (RAN)

Practice name

**What interactions have you had with the ATO for the issues raised in this application?\***

An audit or review (including being notified of a proposed audit or review)

Oral or written advice or a ruling has been provided or requested  Quote reference number

No interactions

**What period or periods does this application seek for the ruling to apply for?\***

Detail the income years or other accounting periods covered by this application, for example, year ended 30 June 2024.

If you do not know the start and end dates, state which events will determine the start and end dates of the particular scheme.

## Section C: Your application

We will provide a private ruling that answers the following question:

Is the ordinary and statutory income derived by the entity from each test entity, not assessable and not exempt income under section 880-105 of the *Income Tax Assessment Act 1997* (ITAA 1997)?

### Relevant facts and circumstances

We will use the information below to work out the eligibility of the sovereign entity for the exemption and it will provide us with the relevant facts and circumstances for the private ruling. We need full information so we can promptly process your application.

Where we request evidence in these questions, attach any documents with your emailed application. Examples include structure diagrams, enacting legislation and constituent documents.

If you need more space for your responses, attach a document as a numbered appendix or schedule with the completed form.

## Part A: Details of the sovereign entity

### 1 Provide evidence for how the entity is a 'sovereign entity'.

See section 880-15 of the ITAA 1997 for the meaning of a sovereign entity, which includes:

- a body politic of a foreign country, or a body politic of part of a foreign country
- a foreign government agency
- an entity that is wholly owned by any of the above.

### 2 Provide evidence of how the entity is funded.

Include details of:

- how the entity was provided with its capital and whether the entity receives any additional ongoing funding
- any third-party debt funding that is obtained by the entity and its purpose.

### 3 Provide evidence of how the returns on investments are distributed by the entity and detail who they are distributed to.

Include details of whether any returns on the entity's investments in Australia are used to repay any monies to non-government entities or any other third parties.

**4 Is the entity a partnership?**

No

Yes  The entity will not be eligible for the exemption. See section 880-125 of the ITAA 1997.

**5 Detail your analysis to support a conclusion that the entity is not a public non-financial entity.**

See subsection 880-130(1) of the ITAA 1997.

**6 Detail your analysis to support a conclusion that the entity is not a public financial entity.**

See subsection 880-130(2) of the ITAA 1997.

**7 Provide the details of other entities you consider to be part of the entity's 'sovereign entity group'.**

See section 880-20 of the ITAA 1997.

## Part B: Investments

### 8 Attach a list of Australian investments relevant to this private ruling application to your emailed application.

Each entity that the sovereign entity holds an interest in is described in Division 880 of the ITAA 1997 as a 'test entity'. In providing the list, include the following for each test entity:

- a) the entity name
- b) the type of entity (for example, company or managed investment trust)
- c) the kind of interest held (membership interest, debt interest or non-share equity interest)
- d) the income type (dividends, interest, non-share dividends, fund payments or capital gains)
- e) the total A\$ value of investment
- f) the date acquired
- g) the total participation interest held by the sovereign entity group
- h) whether the entity or any member of the sovereign entity group holds any right to appoint a person to a board, committee or similar, either directly or indirectly (if this applies, also answer Question 9)
- i) whether the entity or any member of the sovereign entity group entered into or received any side letters, arrangements or agreements (if this applies, also answer Question 9)
- j) whether the entity or any member of the sovereign entity group holds any veto rights on security holder votes (if this applies, also answer Question 9)
- k) whether the entity or any member of the sovereign entity group holds any other influence potentially of a kind described in subsection 880-105(6) of the ITAA 1997 (if this applies, also answer Question 9).

### 9 Only answer this if instructed to in Question 8.

Attach the following documents to your emailed application for each investment if Question 8h, i, j or k apply.

Attach:

- constituent documents of the investment
- side letters, arrangements or agreements
- documents evidencing any other influence potentially of a kind described in subsection 880-105(6) of the ITAA 1997.

## Part C: Previous rulings

### 10 If you have previously received a private ruling from the ATO on the availability of the exemption, provide specific details of any material changes to the information provided in the previous application.

Make sure you provide an updated list of investments in Question 8.

## Part D: Other information

**11 Provide details of any other relevant information you would like considered as part of this application.**

Examples include research and analysis on how you think the law applies to this scheme, and relevant references to legislation, public rulings or case law.

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## Section D: Declaration

### Applying on your own behalf

If you are applying on your own behalf, you are declaring the following by signing this form; the information contained in this document, and any attached documents, is true and correct.

### Agent

If you are an agent, by signing this form you are declaring that:

- this document and any attached documents have been prepared according to information supplied by the client (or clients) identified in Section A of this form
- you have received a declaration from each client stating that the information provided to you to prepare this application is true and correct
- you are authorised by each client to give this application to the Commissioner of Taxation.

### Legal personal representative

If you are a legal personal representative, you are declaring the following by signing this form; the information contained in this document, and any attached documents, is true and correct.

### Terms used

- 'You' includes a trustee of a trust, a partner in a partnership, public officer or company director.
- 'Legal personal representative' means an executor or administrator of a deceased estate, a person holding a general power of attorney or a trustee of an estate of a person under a legal disability.
- 'Agent' includes spouse, relative, friend, or another agent, tax agent or other tax professional authorised to give this application to the Commissioner of Taxation.

### Privacy

The ATO is a government agency bound by the *Privacy Act 1988* in terms of collection and handling of personal information and tax file numbers. Further information about our [privacy policy](#) is available on our website.

### Type your name below as your electronic signature

### What is your relationship to the entity (for example, public officer, agent or legal personal representative)?

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"/>

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## Section E: How to lodge your application

Make sure you have provided all necessary information and prepared electronic copies of any relevant supporting documents.

Once complete, email this form and relevant attachments to [PGIAdvice@ato.gov.au](mailto:PGIAdvice@ato.gov.au). If you have trouble completing or lodging the form, email us at [PGIAdvice@ato.gov.au](mailto:PGIAdvice@ato.gov.au) or [contact us](#) for help.