



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 D: Asset details

Contract date* / /

Expected settlement date* / /

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

Tenancy details

Percentage of asset ownership* . %

Section E: Variation details

Reason for variation*

Tax liability from this asset disposal is less than 10% of the gross proceeds + non-monetary consideration

Capital gains tax rollover claimed

Capital gains tax exemption applies

Capital gains tax asset acquired on or before 19 September 1985

Other

Reduced rate of withholding requested* . %

Expected sale price or market value*

AUD\$, , , .

Acquisition costs*

AUD\$, , , .

Incidental costs of acquisition and expected costs of sale

AUD\$, , .

Ownership costs

AUD\$, , .

Improvement costs

AUD\$, , .

Costs incurred to establish, preserve or defend title

AUD\$, , .

Capital gains tax discount you are entitled to


AUD\$, , .


(provide details in an attachment)

 Attach any documentation relevant to this application

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"/>

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

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.