

Tax File Number declaration instructions

We have provided some information below to assist you with the completion of the tax file number declaration form on page A41.

For full instructions on how to complete this form, please go to www.ato.gov.au/Forms/TFN-declaration

What is this declaration for?

This declaration helps us calculate how much tax to deduct from your pension payments. The amount of tax deducted may be reduced if you are entitled to the tax-free threshold.

Please complete the declaration on page A41 and attach it to your application form.

Please note: If you are over age 60, you no longer need to complete this declaration.

If you do not complete the declaration, we must withhold an amount at the highest marginal tax rate plus Medicare and other applicable levies from any payment made to you. Additionally, if you do not quote a TFN, we will not be able to accept non-concessional contributions.

Question 1: What is your tax file number (TFN)?

It is not an offence to not quote your TFN. If you choose not to provide us with your TFN or claim an exemption you are entitled to, we must withhold an amount at the highest marginal tax rate plus Medicare and other applicable levies from any payment made to you.

Your TFN is usually on any papers sent to you from the ATO, such as last year's tax assessment. If you have never had a TFN, call the ATO on 132 861.

If you are not sure you have one, or cannot find it, call 132 861. You will be asked for information about your identity and if your number can be found, it will be posted to your current registered postal address. Privacy laws prevent the number being given over the phone.

If you have lodged a TFN application or enquiry for an individual or made a phone or counter enquiry to obtain an existing TFN, put a cross in that box in Question 1. We will withhold an amount at the rate applicable to a TFN having been quoted. If we do not receive your TFN after 28 days, we are required to withhold tax at the highest marginal tax rate plus Medicare and other applicable levies from future payments.

You are exempt from quoting your TFN if:

- you are under 18 and do not earn enough to pay tax, OR
- you receive certain Department of Human Services pensions, benefits or allowances or a service pension from the department of Veterans' Affairs or Military Rehabilitation and Compensation Commission. (You must quote your TFN if you receive Newstart, Youth or sickness allowance or an Austudy or parenting payment.)

Put a cross in the appropriate box in Question 1 to claim your exemption.

Question 6: On what basis are you paid?

We have answered this for you as 'Superannuation income stream' as your basis of payment.

Question 7: Are you an Australian resident for tax purposes?

If unsure of your status, call the ATO on 132 861.

If you are not an Australian resident for tax purposes, you must answer NO to Questions 8, 9 and 10 (unless you are a foreign resident claiming a senior and pensioner, zone or overseas forces tax offset).



To check your Australian residency status for tax purposes, visit www.ato.gov.au/residency

Question 8: Do you want to claim the tax-free threshold from this payer?

The tax-free threshold is the amount of income you can earn each financial year that is not taxed. By claiming the threshold, you reduce the amount of tax that is withheld from your pay during the year. It is available only to people who are Australian residents for tax purposes – that is, people who answered YES at Question 7.

Answer YES if you want to claim the tax-free threshold, you are an Australian resident for tax purposes and **one** of the following applies:

- you are not currently claiming the tax-free threshold from another payer
- you are currently claiming the tax-free threshold from another payer and your total income from all sources will be less than the tax-free threshold.

Answer NO if **one** of the following applies:

- you answered NO at Question 7
- you are currently claiming the tax-free threshold from another payer and your total income from all sources will be more than the tax-free threshold
- you do not want to claim the tax-free threshold.



For more information about the current tax-free threshold, which payer you should claim it from or how to vary your withholding rate, refer to: www.ato.gov.au/taxfreethreshold

If you receive any taxable government payments or allowances, such as Newstart, Youth Allowance or Austudy, you are likely to be already claiming the tax-free threshold from that payment.

Tax file number declaration instructions (continued)

Question 9: Do you want to claim the seniors and pensioners tax offset by reducing the amount withheld from payments made to you?

Claim benefits and tax offsets with only one payer

You are not entitled to reduce your withholding amounts, or claim the seniors and pensioners tax offset (SAPTO), with more than one payer at the same time.

If you receive income from more than one source and need help with this question, phone **1300 360 221** between 8.00am and 6.00pm, Monday to Friday.

How your income affects the amount of your tax offset

You must meet the eligibility conditions to receive SAPTO. Your rebate income, not your taxable income, determines the amount of SAPTO you will receive, if any.

Answer **yes** if you are eligible and choose to claim SAPTO with this payer. To reduce the amount withheld from payments you receive during the year from this payer, you will also need to complete a withholding declaration (NAT 3093).

Answer **no** if one of the following applies:

- you are not eligible for SAPTO
- you are already claiming SAPTO from another payer
- you are eligible, but want to claim your entitlement to the tax offset as a lump sum in your end-of-year income tax assessment.



For more information about your eligibility to claim the tax offset or rebate income, go to www.ato.gov.au/individuals/income-and-deductions/offsets-and-rebates/

Question 10: Do you want to claim a zone, overseas forces or invalid and invalid carer tax offset by reducing the amount withheld from payments made to you?

Claim tax offsets with only one payer

You are not entitled to claim tax offsets with more than one payer at the same time.

You may be eligible for one or more of the following:

- a zone tax offset if you live or work in certain remote or isolated areas of Australia
- an overseas forces tax offset if you serve overseas as a member of Australia's Defence Force or a United Nations armed force
- an invalid and invalid carer tax offset.

Answer **YES** to this question if you are eligible and choose to receive tax offsets by reducing the amount withheld from payments made to you from this payer. You also need to complete a withholding declaration (NAT 3093).

Answer **NO** to this question if you are not eligible for the tax offsets, choose to receive any of these tax offsets as an end-of-year lump sum through the tax system, or are already claiming the offset from another payer.

Foreign resident

If you are not an Australian resident for tax purposes, you are not entitled to claim an invalid and invalid carer tax offset. You may be entitled to claim the zone or overseas forces tax offset.



For more information about your entitlement, go to www.ato.gov.au/individuals/income-and-deductions/offsets-and-rebates/

Question 11(a): Do you have a Higher Education Loan Program (HELP) or Trade Support Loan (TSL) debt?

Answer **yes** if you have a HELP or TSL debt.

Answer **no** if you do not have a HELP or TSL debt, or you have repaid your HELP or TSL debt in full.

You have a HELP or TSL debt if:

- the Australian Government lends you money under HECS-HELP, FEE-HELP, OS-HELP, VET FEE-HELP, SA-HELP or TSL
- you have a debt from the previous Higher Education Contribution Scheme (HECS).



For information about repaying your HELP or TSL debt, go to www.ato.gov.au/Individuals/Study-and-training-support-loans/

Sign and date the declaration

Make sure you have answered all the questions in section A, then sign and date the declaration. Give your completed declaration to your payer to complete section B.

Privacy of information

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy, go to www.ato.gov.au/privacy

Varying your current rate of withholding

If you have answered YES to Questions 9 or 10 you will need to get a withholding declaration form (NAT 3093) from the ATO.

The withholding declaration is also to be used if, at a later date, you wish to:

- advise a change to your rebate or Family Tax Benefit entitlement
- claim the tax-free threshold and to discontinue claiming the threshold with other payers
- advise that you have become, or ceased to be, an Australian resident for tax purposes
- advise HELP repayment obligations or changes to them.

You do not need a new tax file number declaration if you have a current one with us (or employment declaration or annuity or superannuation pension declaration completed before 1 July 2000).

If you qualify for a reduced rate of Medicare levy or are liable for the Medicare levy surcharge, you may vary the amount we withhold from your payments by completing a Medicare levy variation declaration.



Tax file number declaration

This declaration is NOT an application for a tax file number.

- Use a black or blue pen and print clearly in BLOCK LETTERS.
- Print X in the appropriate boxes.
- Read all the instructions including the privacy statement before you complete this declaration.

ato.gov.au

Section A: To be completed by the PAYEE

1 What is your tax file number (TFN)?

For more information, see question 1 on page 2 of the instructions.

OR I have made a separate application/enquiry to the ATO for a new or existing TFN.

OR I am claiming an exemption because I am under 18 years of age and do not earn enough to pay tax.

OR I am claiming an exemption because I am in receipt of a pension, benefit or allowance.

2 What is your name? Title: Mr Mrs Miss Ms

Surname or family name

First given name

Other given names

3 If you have changed your name since you last dealt with the ATO, provide your previous family name.

4 What is your date of birth?

Day / Month / Year

5 What is your home address in Australia?

Suburb/town/locality

State/territory Postcode

6 On what basis are you paid? (Select only one.)

Full-time employment Part-time employment Labour hire Superannuation or annuity income stream Casual employment

7 Are you an Australian resident for tax purposes? (Visit ato.gov.au/residency to check)

Yes No You must answer no at question 8.

8 Do you want to claim the tax-free threshold from this payer?

Only claim the tax-free threshold from one payer at a time, unless your total income from all sources for the financial year will be less than the tax-free threshold. Answer no at questions 9 and 10 unless you are a foreign resident claiming a seniors and pensioners, zone or overseas forces tax offset.

Yes No

9 Do you want to claim the seniors and pensioners tax offset by reducing the amount withheld from payments made to you?

Complete a Withholding declaration (NAT 3093), but only if you are claiming the tax-free threshold from this payer. If you have more than one payer, see page 3 of the instructions.

Yes No

10 Do you want to claim a zone, overseas forces or invalid and invalid carer tax offset by reducing the amount withheld from payments made to you?

Complete a Withholding declaration (NAT 3093).

Yes No

11 (a) Do you have a Higher Education Loan Program (HELP) or Trade Support Loan (TSL) debt?

Your payer will withhold additional amounts to cover any compulsory repayment that may be raised on your notice of assessment.

Yes No

(b) Do you have a Financial Supplement debt?

Your payer will withhold additional amounts to cover any compulsory repayment that may be raised on your notice of assessment.

Yes No

DECLARATION by payee: I declare that the information I have given is true and correct.

Signature

Date Day / Month / Year

You MUST SIGN here

There are penalties for deliberately making a false or misleading statement.

Once section A is completed and signed, give it to your payer to complete section B.

Section B: To be completed by the PAYER (if you are not lodging online)

1 What is your Australian business number (ABN) or your withholding payer number? Branch number (if applicable)

9 8 0 0 2 3 4 8 3 5 2

2 If you don't have an ABN or withholding payer number, have you applied for one?

Yes No

3 What is your legal name or registered business name (or your individual name if not in business)?

COLONIAL FIRST STATE INVESTMENTS LIMITED

4 What is your business address?

1 1 H A R B O U R S T R E E T

Suburb/town/locality

S Y D N E Y

State/territory

N S W

Postcode

2 0 0 0

5 Who is your contact person?

S C O T T H E N R I C K S

Business phone number

1 3 1 3 3 6

6 If you no longer make payments to this payee, print X in this box.

Return the completed original ATO copy to:

For WA, SA, NT, VIC or TAS
Australian Taxation Office
PO Box 795
ALBURY NSW 2640

For NSW, QLD or ACT
Australian Taxation Office
PO Box 9004
PENRITH NSW 2740

IMPORTANT
See reverse side of Payer's copy for:
■ payer obligations
■ lodging online.

DECLARATION by payer: I declare that the information I have given is true and correct.

Signature of payer

Date Day / Month / Year

There are penalties for deliberately making a false or misleading statement.

Sensitive (when completed)



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