



Australian Government
Australian Taxation Office

Tax file number declaration

The information you provide in this declaration will enable your payer to work out how much to withhold from payments made to you.

Complete a *Tax file number declaration* before you start to receive payments from a new payer, for example, when you start a new job or become entitled to a superannuation pension. Your payer must notify the Tax Office within 14 days of the start of the new arrangement.

You do not need to complete a new *Tax file number declaration* if you have a current one with your payer (or an *Employment declaration* or *Annuity and superannuation pension declaration* completed before 1 July 2000).

This declaration covers:

- payments for work and services, including payments to employees, company directors and office holders; payments under return-to-work schemes and labour hire arrangements; and payments specified by regulation
- benefit and compensation payments, and
- superannuation benefits.

The information in these instructions is current to 30 June 2008.

You do not need to complete a new declaration unless your situation changes. You must lodge a new declaration if:

- you leave your current payer and start to receive payments from a new payer, or
- your circumstances change.

! YOU MAY NEED OTHER FORMS AS WELL

You also need to complete a *Withholding declaration* (NAT 3093) if you want to:

- advise of a change to your tax offset or family tax benefit entitlement
- claim the tax-free threshold with a new payer and discontinue claiming the threshold with other payers
- advise that you have become, or are no longer, an Australian resident for tax purposes, or
- advise your payer of Higher Education Loan Programme (HELP) or Financial Supplement repayment obligations or changes.

If you qualify for a reduced rate of Medicare levy or are liable for the Medicare levy surcharge, you can vary the amount your payer withholds from your payments by completing a *Medicare levy variation declaration* (NAT 0929) (see 'More information for payees' on page 5).



THIS IS NOT A TFN APPLICATION FORM

This declaration is not an application for a tax file number (TFN). If you have never had a TFN and want to provide your payer with a TFN, you will need to complete a *Tax file number application or enquiry for an individual* (NAT 1432).



If you need more information or help, you can:

- visit www.ato.gov.au or
- phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

HOW TO COMPLETE THE TAX FILE NUMBER DECLARATION

Section A: To be completed by the PAYEE

QUESTION 1:

What is your tax file number (TFN)?

It is not an offence not to quote your TFN. However, if you do not provide your payer with your TFN or claim an exemption from quoting it, your payer must withhold an amount at the top marginal rate of tax plus Medicare levy (46.5% for 2007–08) from any payments to you.

➤ When you complete a TFN declaration or you otherwise quote your TFN to your payer for superannuation purposes, your payer must pass your TFN to the superannuation fund to which the payer is making contributions.

Provision of your TFN to your superannuation fund

Giving your TFN to your superannuation fund will have the following advantages (which may not otherwise apply):

- your superannuation fund will be able to accept all types of contributions to your account(s)
- the tax on contributions to your superannuation account(s) will not increase
- other than the tax that may ordinarily apply, no additional tax will be deducted when you start drawing down your superannuation benefits, and
- it will make it much easier to trace different superannuation accounts in your name so that you receive all your super when you retire.

Under the *Superannuation Industry (Supervision) Act 1994*, your superannuation fund is authorised to collect your TFN, which will only be used for lawful purposes. These purposes may change in the future as a result of legislative change. The trustee of your superannuation fund may disclose your TFN to another superannuation provider, when your benefits are being transferred, unless you request the trustee of your superannuation fund in writing that your TFN may not be disclosed to any other trustee.

➤ NEED TO KNOW YOUR TFN?

You will find your TFN on:

- your income tax notice of assessment
- correspondence sent to you by the Tax Office, or
- a payment summary issued by your payer.

If you have a tax agent, they may also be able to tell you your TFN.

If you cannot find your TFN or are not sure you have one phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday. You will be asked for information about your identity and, if you have a TFN, we will tell you what it is.

If you have never had a TFN (or are not sure if you have one), you can also complete a *Tax file number application or enquiry for an individual* (NAT 1432).

Print X in the appropriate box if you:

- have lodged a *Tax file number application or enquiry for an individual* or made a phone or counter enquiry to obtain your TFN. Your payer will withhold at the standard rate but, if they do not have your TFN after 28 days, they will withhold an amount at the top marginal rate of tax plus Medicare levy (46.5% for 2007–08) from future payments, or
- are claiming an exemption from quoting a TFN. You are exempt from quoting your TFN if you:
 - are under 18 years of age and do not earn enough to pay tax, or
 - receive certain Centrelink pensions, benefits or allowances or a service pension from the Department of Veterans' Affairs. However, you are not exempt from quoting your TFN if you receive Newstart, sickness allowance, special benefit or partner allowance.

➤ For more information about privacy and TFNs, see 'Privacy of information' on page 6.

QUESTIONS 2, 3, 4 and 5:

Fill in your personal information.

QUESTION 6:

On what basis are you paid?

Check with your payer if you are not sure of the basis of your payment.

QUESTION 7:

Are you an Australian resident for tax purposes?

Generally, the Tax Office considers you to be an Australian resident for tax purposes if you:

- have always lived in Australia or you have come to Australia and now live here permanently
- are an overseas student doing a course that takes more than six months to complete
- have been in Australia continuously for six months or more and for most of that time you worked in the one job and lived in the same place, or
- will be or have been in Australia for more than half of 2007–08 (unless your usual home is overseas and you do not intend to live in Australia).

If you go overseas temporarily and do not set up a permanent home in another country, you may continue to be treated as an Australian resident for tax purposes.

The criteria the Tax Office uses to determine your residency status are not the same as those used by the Department of Immigration and Citizenship or Centrelink.

! NON-RESIDENT RATES ARE DIFFERENT

It is against the law to claim the tax-free threshold and tax offsets (with the exception of zone or overseas forces tax offsets) if you are a non-resident of Australia for tax purposes.

➤ If you need help deciding whether you are an Australian resident for tax purposes:

- visit **www.ato.gov.au** and select 'Individuals', or
- phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

If you are not an Australian resident for tax purposes, you must answer NO at questions 8 and 10 (unless you are entitled to a zone or overseas forces tax offset).

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 year that is not taxed (currently, the first \$6,000 of your annual income).

It is available only to people who are Australian residents for tax purposes (that is, people who answered YES at question 7).

Answer YES at question 8 if you:

- are an Australian resident for tax purposes
- are not currently claiming the tax-free threshold from another payer, and
- want to claim the tax-free threshold.

If you want to change the payer you are currently claiming the tax-free threshold from, you must also give them a *Withholding declaration* (NAT 3093) to advise them that you no longer want to claim the tax-free threshold from them.

❗ DO YOU HAVE MORE THAN ONE JOB OR PAYER?

You can claim the tax-free threshold from only one payer at a time. Generally, you should claim it from the payer you expect to pay you the most during the income year.

If you receive any taxable Centrelink payments or allowances such as Newstart, Austudy or Youth Allowance, you are probably already claiming the tax-free threshold with Centrelink. If you are, you cannot also claim it from another payer.

If you expect to earn more than \$16,500 from the job where you have claimed the tax-free threshold, you may end up with a tax debt at the end of the income year.

To avoid having a debt, you should ask one or more of your payers to withhold additional amounts by completing a *Withholding declaration – upwards variation* (NAT 5367).

➡ If you need help deciding whether you can claim the tax-free threshold, or which payer you should claim it from:

- visit www.ato.gov.au and select 'Individuals', or
- phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

For more information about varying your withholding rate, phone **1300 360 221** between 8.00am and 6.00pm, Monday to Friday.

QUESTION 9:

Do you want to claim family tax benefit or the senior Australians tax offset by reducing the amount withheld from payments made to you?

⊖ CLAIM BENEFITS AND TAX OFFSETS WITH ONLY ONE PAYER

It is against the law to reduce your withholdings, or claim the senior Australians tax offset, with more than one payer at the same time.

Family tax benefit

What is family tax benefit?

Family tax benefit is a payment to help with the cost of raising dependent children. It has two parts:

- Part A helps with the cost of raising children, and
- Part B provides extra help to families with one main income, including single parent families.

You may be eligible for Part A, Part B, or both.

Are you eligible to claim family tax benefit?

To be eligible to claim family tax benefit you must:

- be an Australian resident for family assistance purposes, which means:
 - you reside in Australia on a permanent basis, and
 - satisfy one of the following:
 - you are an Australian citizen
 - you hold a permanent visa
 - you are a New Zealand citizen who entered Australia under a special category visa, or
 - you hold a certain class of temporary visa
- have provided care to a dependent child. Care means that you had the responsibility for the day-to-day care, welfare and development of the child, and
- have cared for a dependent child for a minimum of 10% of the assessment period, if you shared the care of a dependent child with another person who is not your current spouse (for example, if you shared the care for a dependent child, this must have been for at least 37 nights of the 2007-08 income year).

➡ If you are unsure of your residency status, visit the Family Assistance Office website at www.familyassist.gov.au or phone **13 61 50** between 8.00am and 8.00pm, Monday to Friday.

Two ways you can claim family tax benefit

If you are eligible for family tax benefit, you can claim it either:

- 1 as a fortnightly payment from the Family Assistance Office, or
- 2 through the tax system from the Tax Office:
 - as an end-of-year lump sum through the tax system, or
 - by reducing the amount withheld from payments made to you during the year.

❗ FAMILY ASSISTANCE OFFICE CLIENTS

If you are receiving an income support payment from the Family Assistance Office, you cannot claim family tax benefit by reducing the amount withheld from payments made to you.

Answer NO at this question if you choose to receive family tax benefit as:

- a fortnightly payment from the Family Assistance Office, or
- an end-of-year lump sum through the tax system.

Answer YES at this question if you choose to claim family tax benefit by reducing the amount withheld from payments made to you during the year. You need to also complete a *Withholding declaration* (NAT 3093) and a *Withholding declaration – family tax benefit worksheet* (NAT 7089). Your payer may have copies of these forms or see 'More information for payees' on page 5.

Senior Australians tax offset

⊖ If your income comes from more than one source, do not complete this question for any of your payers. For advice, phone **1300 360 221** between 8.00am and 6.00pm, Monday to Friday.

To be eligible for the senior Australians tax offset, you must meet conditions 1, 2, 3 and 4 explained below.

Condition 1: Age

To meet this condition, on 30 June 2008 you must be a:

- male aged 65 years or more OR a female aged 63.5 years or more, or
- male veteran or war widower aged 60 years or more OR a female veteran or war widow aged 58.5 years or more who meets the veteran pension age test.

➡ If you are not sure whether you meet the veteran pension age test, visit the Department of Veterans' Affairs website at www.dva.gov.au or phone **13 32 54**.

Condition 2: Eligibility for an Australian Government age pension or similar type of payment

To meet this condition, you must fit into one of the following categories:

- A** You received an Australian Government age pension, or a pension allowance or benefit from the Department of Veterans' Affairs, at any time during the 2007–08 income year.
- B** You would be eligible for an Australian Government age pension, but are not receiving one because you have not made a claim or because of the application of the income test or the assets test.
- C** You are a veteran with eligible war service or a Commonwealth veteran, allied veteran or allied mariner with qualifying service and you are eligible for a pension, allowance or benefit from the Department of Veterans' Affairs, but are not receiving it because you have not made a claim or because of the application of the income test or the assets test.

➤ If you need help working out your eligibility for a social security or Centrelink pension, phone Centrelink on **13 23 00**. If you are a veteran and not sure if you are eligible for a payment, visit **www.dva.gov.au** or phone **13 32 54**. For all other enquiries about the senior Australians tax offset, phone the Tax Office on **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

Condition 3: Taxable income threshold

To meet this condition for the 2007–08 income year, you must satisfy one of these income thresholds:

- You do not have a spouse (married or de facto) and your taxable income will be less than \$43,707.
- You have a spouse (married or de facto) and you and your spouse's combined taxable income will be less than \$68,992.
- You have a spouse (married or de facto), and for some or all of the income year you have to live apart due to illness or because one of you is in a nursing home, and you and your spouse's combined taxable income will be less than \$81,840.

The threshold amounts shown here relate to determining your eligibility for the senior Australians tax offset – they are not tax-free thresholds.

❗ 'Had to live apart due to illness' is a term used to describe a situation where the living expenses of you and your spouse (married or de facto) are increased because you cannot live together in your home because of the indefinitely continuing illness or infirmity of one or both of you.

Condition 4: Not in jail

To meet this condition, you must not be in jail for the whole income year.

How your income affects the amount of your tax offset

If you meet conditions 1, 2, 3 and 4 above, you are eligible for the senior Australians tax offset. Being eligible means that you are entitled to the senior Australians tax offset but it does not mean you will automatically get an amount of senior Australians tax offset. Your own taxable income will be used to work out the amount of your tax offset. The combined income amounts set out in condition 3 are used for eligibility purposes – not for working out the amount of your entitlement.

Answer NO if you are not eligible for the senior Australians tax offset or you want to claim your entitlement to the tax offset as a lump sum in your end-of-year assessment.

Answer YES if you choose to receive the senior Australians tax offset by reducing the amount withheld from payments made to you during the year. You also need to complete a *Withholding declaration* (NAT 3093).

QUESTION 10:

Do you want to claim a zone, overseas forces, dependent spouse or special tax offset by reducing the amount withheld from payments made to you?

⊖ CLAIM TAX OFFSETS WITH ONLY ONE PAYER

It is against the law to claim tax offsets from more than one payer at the same time.

You may be entitled to:

- 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
- a dependent spouse (married or de facto) tax offset if your spouse's separate net income is expected to be less than \$8,682 for the income year ended June 2008, or
- a special tax offset for a dependent invalid relative, dependent parent, housekeeper caring for an invalid spouse or a dependent child-housekeeper.

Answer NO at this question if you choose to receive any of these tax offsets as an end-of-year lump sum through the tax system.

Answer YES at this question if you choose to receive any of these tax offsets by reducing the amount withheld from payments made to you. You also have to complete a *Withholding declaration* (NAT 3093).

➤ If you are not sure whether you are eligible for the zone, overseas forces, dependent spouse or special tax offset:

- visit **www.ato.gov.au** and select 'Individuals', or
- phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

QUESTION 11(a):

Do you have an accumulated Higher Education Loan Programme (HELP) debt?

Answer YES if you have an accumulated HELP debt.

Answer NO if you do not have an accumulated HELP debt, or you have repaid all your HELP debt.

❗ If you had a Higher Education Contribution Scheme (HECS) debt it became an accumulated HELP debt on 1 June 2006.

HELP

The Higher Education Loan Programme (HELP) was introduced on 1 January 2005, replacing the HECS.

HELP consists of:

- HECS-HELP – for eligible students enrolled in Commonwealth supported places. A HECS-HELP loan will cover all or part of their student contribution.
- FEE-HELP – for eligible fee-paying students enrolled at an approved eligible higher education provider. FEE-HELP provides students with a loan to cover up to the full amount of their tuition fees to a limit of \$80,000, and \$100,000 for dentistry, medicine or veterinary science courses. These limits are indexed each year.
- OS-HELP – for eligible Commonwealth supported students who wish to study overseas. OS-HELP provides students with a cash loan to cover expenses such as accommodation and travel.

If the Australian Government lends you money under any of these schemes you will have a HELP debt.

Repaying your HELP debt

You must start repaying your debt when your repayment income is above the minimum threshold. The minimum threshold for 2007–08 is \$39,824. We will calculate your compulsory repayment for the year and include it on your income tax notice of assessment.

If your annual income is likely to be above the minimum repayment threshold, your payer will regularly withhold additional amounts to cover any compulsory repayment that may be calculated.

If you have claimed the tax-free threshold, the additional withholding for repaying your debt will commence at weekly earnings of \$765. If you have not claimed the tax-free threshold, the additional withholding will commence at weekly earnings of \$448.

Do you have more than one job and a HELP debt?

If your payments from all jobs add up to more than the repayment threshold for the income year, you will have a compulsory repayment included in your next income tax notice of assessment. You can ask one or more of your payers to withhold additional amounts to cover your compulsory repayment.

! HAVE YOU REPAID THIS DEBT?

When you have repaid your accumulated HELP debt, you must complete a new *Withholding declaration* (NAT 3093).

➤ For more information about HELP debts, obtain a copy of our guide *Repaying your HELP debt in 2007–08* (NAT 3913) from www.ato.gov.au or phone **1300 720 092**.

QUESTION 11(b):

Do you have an accumulated Financial Supplement debt?

Answer YES if you have an accumulated Financial Supplement debt.

! The Student Financial Supplement Scheme closed on 31 December 2003 and new loans are no longer being issued. Existing Financial Supplement debts will continue to be collected through the tax system as before.

Answer NO if you do not have an accumulated Financial Supplement debt, or you have repaid all your Financial Supplement debt.

Repaying your Financial Supplement debt

You must start repaying your Financial Supplement debt when your repayment income is above the minimum threshold. The minimum threshold for 2007–08 is \$39,824. We will calculate your compulsory repayment for the year and include it on your income tax notice of assessment.

If your annual income is likely to be above the minimum repayment threshold, your payer will regularly withhold additional amounts to cover any compulsory repayment that may be calculated.

If you have claimed the tax-free threshold, the additional withholding for repaying your debt will commence at weekly earnings of \$765. If you have not claimed the tax-free threshold, the additional withholding will commence at weekly earnings of \$448.

! HAVE YOU REPAID THIS DEBT?

When you have repaid your accumulated Financial Supplement debt, you must complete a *Withholding declaration* (NAT 3093).

➤ For more information about Financial Supplement debts, obtain a copy of our guide *Repaying your Financial Supplement loan 2007–08* (NAT 2789) from www.ato.gov.au or phone **1300 720 092**.

! WHAT HAPPENS TO THE ADDITIONAL AMOUNTS WITHHELD?

The additional amounts withheld by your payer are not credited to your HELP or Financial Supplement account during the year but form part of the amount shown on your annual *PAYG payment summary* at **total tax withheld** and on your income tax notice of assessment at **PAYG withholding credits**. If you had too much withheld during the year and you have no other outstanding debts, we will refund the excess to you.

! SIGN AND DATE THE DECLARATION

Make sure you have answered all the questions in section A and have signed and dated the declaration. Give your completed declaration to your payer.

➤ MORE INFORMATION FOR PAYEES

For a copy of the *Withholding declaration* (NAT 3093), the *Withholding declaration – family tax benefit worksheet* (NAT 7089) or other Tax Office products, you can:

- visit www.ato.gov.au – online ordering
- obtain a fax by phoning **13 28 60**, or
- phone **1300 720 092**.

These services are available 24 hours a day, seven days a week.

You can phone:

- **13 28 61** for help completing the *Tax file number declaration*
- **1300 360 221** for information on varying the standard withholding rate
- **13 32 54** for the Department of Veterans' Affairs
- **13 61 50** for the Family Assistance Office, or
- **13 23 00** for Centrelink.

If you do not speak English well and want to talk to a tax officer, phone the Translating and Interpreting Service on **13 14 50** for help with your call.

If you have a hearing or speech impairment and have access to appropriate TTY or modem equipment, phone **13 36 77**. If you do not have access to TTY or modem equipment, phone the Speech to Speech Relay Service on **1300 555 727**.

Section B: To be completed by the PAYER

The following information will help you comply with your pay as you go (PAYG) obligations.

Tax file number declarations

If you withhold amounts from payments to an employee or other payee, or are likely to withhold amounts, the payee may give you a completed *Tax file number declaration*. The amount you withhold from payments you make to a payee depends on the answers the payee gives on this declaration.

A *Tax file number declaration* applies to payments made after the declaration is provided to you. If the payee gives you a later declaration, this overrides the earlier one.

This declaration replaces the *Employment declaration* and *Annuity and superannuation pension declaration* from 1 July 2000. However, employment declarations and annuity and superannuation pension declarations that were valid at 30 June 2000 continue to be valid as tax file number (TFN) declarations under PAYG.

When a payee gives you a completed *Tax file number declaration*, you must:

- complete section B and send the original to the Tax Office within 14 days, and
- retain the payer's copy for your records.

Provision of payee's TFN to the payee's superannuation fund

If you make a superannuation contribution for your payee, you need to give your payee's TFN to their superannuation fund within 14 days of receiving the payee's *Tax file number declaration* form. But if you do not make a contribution for the payee in that period, you may pass the payee's TFN on to their superannuation fund at the time when you make such a contribution.

What if a payee advises you that they have applied for a TFN, or enquired about their existing TFN??

If a payee states at question 1 on the *Tax file number declaration* that they have applied for an individual TFN, or enquired about their existing TFN, they have 28 days to give you their TFN. If they do not give you their TFN within this time (and unless the Tax Office tells you not to), you must withhold an amount at the top marginal rate of tax plus the Medicare levy (46.5% for 2007–08) from:

- the payee's payments
- all leave loading payments
- leave payments on termination of employment (that is, holiday pay, unused annual leave and long service leave), and
- the taxable component of an employment termination payment.

What if a payee does not give you a completed Tax file number declaration?

If a payee does not give you a completed *Tax file number declaration* you must withhold an amount at the highest marginal rate of tax plus the Medicare levy (46.5% for 2007–08) from any payment to that payee. Within 14 days of the start of the withholding obligation, you must notify the Tax Office. You do this by completing as much of the *Tax file number declaration* as you can. Make sure you:

- complete questions 1 to 8 of section A as well as you can
- print **PAYER** in the signature box of section A
- complete section B
- send the original copy to the Tax Office within 14 days
- retain the payer's copy for your records, and
- withhold an amount at the top marginal rate of tax plus the Medicare levy (46.5% for 2007–08) from any payments to the payee.

Storing and disposing of TFN declarations

Under the TFN guidelines in the *Privacy Act 1988*, you must use secure methods when storing and disposing of TFN information. Under tax laws, if a payee submits a new *Tax file number declaration* or leaves your employment, you must still keep this declaration for the current and next financial year.

OUR COMMITMENT TO YOU

We are committed to providing you with advice and information you can rely on.

If you feel this publication does not fully cover your circumstances, please seek help from the Tax Office or a professional adviser.

The information in this publication is current at July 2007. We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for a more recent version on our website at www.ato.gov.au or contact us.

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Penalties

You may incur a penalty if you do not:

- forward original copies of completed TFN declarations to the Tax Office
- keep the payer copy of completed TFN declarations for your records, or
- provide the payee's TFN to the payee's superannuation fund.

➤ MORE INFORMATION FOR PAYERS

Lodging TFN declaration reports online

If you use payroll software, you can lodge TFN declaration reports online through the Electronic commerce interface (ECI). Visit www.ato.gov.au/onlineservices to learn about ECI.

Australian business number (ABN)

Apply for an ABN at www.abr.gov.au

Withholding payer number

If you require a withholding payer number (if not in business) phone **13 28 66**, between 8.00am and 6.00pm, Monday to Friday.

Order publications

Order TFN declarations, withholding declarations, family tax benefit worksheets and PAYG withholding tax tables:

- visit www.ato.gov.au – online ordering
- phone **1300 720 092**

If you do not speak English well and want to talk to a tax officer, phone the Translating and Interpreting Service on **13 14 50** for help with your call.

If you have a hearing or speech impairment and have access to appropriate TTY or modem equipment, phone **13 36 77**.

If you do not have access to TTY or modem equipment, phone the Speech to Speech Relay Service on **1300 555 727**.

➤ SEND COMPLETED DECLARATIONS 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

PRIVACY OF INFORMATION

The Tax Office is authorised by the *Income Tax Assessment Act 1936* to ask for the information on this declaration. We need this information to help us administer the pay as you go (PAYG) system. Where authorised by law to do so, we may give this information to other government agencies. These agencies could include Centrelink, the Australian Federal Police, the Child Support Agency, the Departments of Families, Community Services and Indigenous Affairs, Veterans' Affairs, and Education, Science and Training.

Only certain people and organisations can ask for your TFN. These include employers, some Australian Government agencies, trustees for superannuation funds, payers under the PAYG system, higher education providers, the Child Support Agency and investment bodies such as banks. The Tax Office is authorised by the *Taxation Administration Act 1953* to collect your TFN. It is not an offence not to provide your TFN. However, failure to provide your TFN may result in you having extra tax withheld.

If you need more information about how the tax laws protect your personal information, or have any concerns about how the Tax Office has handled your personal information, phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday.