



# Withholding declaration

Complete this declaration to authorise your payer to adjust the amount withheld from payments made to you.

You must provide, or have previously provided, your payer with a completed *Tax file number declaration* (NAT 3092) quoting your tax file number or claiming an exemption from quoting it, before you can make a *Withholding declaration*.

- Refer to the Instructions to help you complete this declaration.
- Print neatly in BLOCK LETTERS.
- Print  in the appropriate boxes.

## Section A: Payee's declaration

**➤** To be completed by payee.

**1 What is your name?** Title: Mr  Mrs  Miss  Ms  Other

Family name

Given names

**2 What is your date of birth?**  /  /

**3 What is your tax file number (TFN)?**

**➤** For information about tax file numbers, see instructions.

If you have not provided your TFN, indicate if any of the following reasons apply:

- I have lodged a TFN application.       I am claiming an exemption because I am a pensioner.       I am claiming an exemption because I am under 18 years of age and do not earn enough to pay tax.

**4 Are you:** (select only one)

An Australian resident for tax purposes       A foreign resident for tax purposes      Or       A working holiday maker

**5 Do you want to claim the tax-free threshold from this payer?**      Yes       No  **▶** Answer **no** here if you are a foreign resident or working holiday maker, except if you are a foreign resident in receipt of an Australian Government pension or allowance. You must answer **no** at questions 7 and 8.

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.

**6 (a) Do you have a Higher Education Loan Program (HELP), Student Start-up Loan (SSL) or Trade Support Loan (TSL) debt?**      Yes       No

**(b) Do you have a Financial Supplement debt?**      Yes       No

**7 Do you want to claim or vary your tax offset by reducing the amount withheld from payments made to you?**      Yes       No

Insert your estimated total tax offset amount. **▶** \$ ,


**8 Do you want to claim or vary the seniors and pensioners tax offset entitlement by reducing the amount withheld from payments made to you?**      Yes       No

Are you:  single       a member of an illness-separated couple       a member of a couple

## DECLARATION BY PAYEE

### Privacy

For information about your privacy, visit our website at [ato.gov.au/privacy](https://ato.gov.au/privacy)

-  The tax laws impose heavy penalties for giving false or misleading statements.

*I declare that the information I have given on this form is true and correct.*

Signature of payee

Date <sup>Day</sup>  / <sup>Month</sup>  / <sup>Year</sup>

## Section B: Payer's declaration

-  To be completed by payer.

### YOUR DETAILS

1 **What is your Australian business number (ABN) (or your withholding payer number if you are not in business)?**

2 **What is your registered business name or trading name (or your individual name if you are not in business)?**

 **How much should you withhold?**

The payee's answers to questions 4 and 5 will indicate which of the weekly, fortnightly or monthly tax tables you should use as the base rate of withholding.

A **yes** answer at question 6 will require an amount to be withheld as specified in the HELP/SSL/TSL tax tables or Student Financial Supplement Scheme tax tables.

A **yes** answer at question 7 or 8 will generally require a variation of the rate of withholding specified in the tax tables.

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Signature of payer

Date <sup>Day</sup>  / <sup>Month</sup>  / <sup>Year</sup>

### Written notice

This declaration will constitute written notice under section 15-15 of Schedule 1 to the *Taxation Administration Act 1953* (TAA 1953) of the Commissioner's approval to vary the amount required to be withheld where:

- the payee has given a completed *Tax file number declaration* to the payer, or they have entered into a voluntary agreement with the payer.
- the payee has notified the payer of the varied rate of withholding in writing on this approved form at section A.

### Storing and disposing of withholding declarations

The information in the completed *Withholding declaration* form must be treated as sensitive. Once you have completed, signed and dated the declaration, file the declaration form. **Do not send the declaration to us.**

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 *Withholding declaration* or leaves your employment, you must still keep this declaration for the current and next financial year.

-  **Do not send this declaration form to us.**

**Sensitive** (when completed)