

# Tax file number declaration

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

## TERMS WE USE

- **payer** – we are referring to the business or individual making payments under the pay as you go (PAYG) withholding system.
- **payee** – we are referring to the individual being paid.

## WHEN SHOULD YOU USE THIS FORM?

You should complete this form before you start to receive payments from a new payer, or your circumstances change. For example, when you receive:

- payments for work and services as an employee, company director or office holder
- payments under return-to-work schemes
- payments under labour hire arrangements or other specified payments
- benefit and compensation payments
- superannuation benefits.

The information you provide on this form is used to determine the amount of tax to be withheld from payments made to you. For example, whether you:

- claim the tax-free threshold
- are an Australian resident for tax purposes
- have a Higher Education Loan Program (HELP) debt
- have a Financial Supplement debt.

Individuals who reach age 60 and commence a superannuation benefit that does not include an untaxed element, do not need to complete this form for that superannuation benefit.

## WHERE CAN YOU FIND YOUR TFN?

You will find your tax file number (TFN) on:

- your income tax notice of assessment
- correspondence sent to you by the Tax Office
- 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 still can't find your TFN you can:

- phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday
- visit your nearest shopfront (phone **13 28 61** to make an appointment).

If you phone or visit us we need to know we are talking to the correct person before discussing your tax affairs. We will ask you for details only you or your authorised representative would know.

## DO YOU NEED TO APPLY FOR A TFN?

If you don't have a TFN and want to provide a TFN to your payer you will need to complete and lodge an application form. There are a range of forms available depending on your circumstances.

For more information about TFNs, see page 6.

The information in these instructions is current to **30 June 2010**.



**Australian Government**  
**Australian Taxation Office**

## OTHER FORMS YOU MAY NEED TO COMPLETE

You may need to complete the following forms:

- **Withholding declaration (NAT 3093)** if:
  - you claim entitlement to the senior Australians tax offset (question 9) or other tax offsets (question 10) on this form
  - you want to advise your payer to adjust the amount withheld from payments made to you
  - there is a change to information you previously provided in a *Tax file number declaration* (NAT 3092). For example:
    - advise your payer that you have become, or ceased to be, an Australian resident for tax purposes
    - claim or discontinue claiming the tax-free threshold
    - advise your payer of or make changes to your HELP or Financial Supplement repayment obligations
    - increase the rate or amount to be withheld, claim or vary your entitlement to zone, overseas forces, dependent spouse, special tax offset or senior Australians tax offset, or
- **Medicare levy variation declaration (NAT 0929)** 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 (see 'More information' on page 6).

**!** From 1 July 2009, changes will be made to the following:

- income tests for a number of tax offsets
- the way we define repayment income for HELP and Financial Supplement debts
- the obligation to pay the Medicare levy surcharge.

You should review your circumstances to decide whether you will be affected by these changes.

See 'More information' on page 6.

## HOW TO COMPLETE THIS FORM

**!** You must provide all information requested on this form. Providing the wrong information may lead to incorrect amounts of tax being withheld from payments made to you.

### Section A: To be completed by the payee

#### Question 1

##### What is your tax file number (TFN)?

This question asks you to supply your TFN.

**!** Your payer and the Tax Office are authorised by the *Taxation Administration Act 1953* to collect your TFN on this form. It is not an offence not to quote your TFN. However, your payer is required to withhold 46.5% from all payments made to you if you do not:

- provide a *Tax file number declaration* (NAT 3092) to your payer
- quote your TFN, or
- claim an exemption from quoting your TFN.

If you need to find your TFN, refer to 'Where can you find your TFN?' on page 1.

You may claim an exemption from supplying your TFN.

Print  in the appropriate box if you:

- have lodged a TFN application or enquiry form for individuals 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 46.5% 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

- an applicant or recipient of certain pensions, benefits or allowances from:
  - Centrelink – however you will need to quote your TFN if you receive Austudy, Newstart, sickness or parenting allowance
  - Department of Veterans' Affairs – a service pension under the *Veterans' Entitlement Act 1986*, or
  - the Military Rehabilitation and Compensation Commission.

For more information about privacy, see 'Privacy of information' on page 5.

#### Provision of your TFN to your superannuation fund

Your payer must pass your TFN to the superannuation fund to which contributions are being made on your behalf. If your superannuation fund does not have your TFN, we can provide it to them. This enables:

- your superannuation fund to accept all types of contributions to your account(s)
- no increase to the tax on contributions to your superannuation account(s)
- no additional tax to be deducted when you start drawing down your superannuation benefits, other than the tax that may ordinarily apply
- ease in tracing different superannuation accounts in your name so that you receive all your superannuation when you retire.

Under the *Superannuation Industry (Supervision) Act 1993*, 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. You may request to the trustee of your superannuation fund, in writing, not to disclose your TFN to any other trustee.

#### 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, we consider you to be an Australian resident for tax purposes if you either:

- 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
- will be or have been in Australia for more than half of 2009–10 (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 we use to determine your residency status are not the same as those used by the Department of Immigration and Citizenship or Centrelink.

#### **!** NON-RESIDENT TAX RATES ARE DIFFERENT

A higher rate of tax applies to non-residents' taxable income and non-residents are not entitled to a tax-free threshold.

You are not entitled to claim the tax-free threshold and tax offsets if you are not an Australian resident for tax purposes. However, there is an exception with zone or overseas forces tax offsets, go to question 10 for more information.

If you need help deciding whether or not you are an Australian resident for tax purposes, go to 'More information' on page 6.

Answer 'NO' to this question if you are not an Australian resident for tax purposes. You must also answer 'NO' at questions 8, 9 and 10 (unless you are a non-resident claiming a senior Australians, 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 tax-free threshold applies to 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' if you:

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

#### WITHHOLDING FOR LOW INCOME TAX OFFSET

If you answer 'YES' your payer will reduce your withholding to allow a claim for 50% of the low income tax offset amount where your payment is at the relevant level.

Answer 'NO' if you either:

- answered 'NO' to question 7
- have claimed the tax-free threshold from another payer
- do not wish to claim the tax-free threshold.

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

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. This means 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).

For more information on deciding whether you can claim the tax-free threshold, which payer you should claim it from or how to vary your withholding rate, see 'More information' on page 6.

### Question 9

#### Do you want to claim the senior Australians 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 senior Australians tax offset with more than one payer at the same time.

If you receive income from more than one source, contact us on **1300 360 221** between 8.00am and 6.00pm, Monday to Friday for advice prior to completing this question.

Answer 'YES' if you are eligible and choose to receive the senior Australians tax offset. You can reduce the amount withheld from payments made to you during the year by completing a *Withholding declaration* (NAT 3093). If your payer does not have copies of the form, see 'More information' on page 6.

Answer 'NO' if you are either:

- not eligible for the senior Australians tax offset
- eligible and want to claim your entitlement to the tax offset as a lump sum in your end-of-year income tax assessment.

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 2010 you must be either a:

- male aged 65 years or more or a female aged 64 years or more
- male veteran or war widower aged 60 years or more or a female veteran or war widow aged 59 years or more, who meets the veteran pension age test.

If you are not sure whether you meet the veteran pension age test, contact the Department of Veterans' Affairs, see 'Other agencies' on page 6.

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

To meet this condition, you must either:

- have received an Australian Government age pension, or a pension, allowance or benefit from the Department of Veterans' Affairs, at any time during the 2009–10 income year.
- 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.
- be 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, contact Centrelink, see 'Other agencies' on page 6.

If you are a veteran and not sure if you are eligible for a payment, contact the Department of Veterans' Affairs, see 'Other agencies' on page 6.

#### Condition 3: Rebate income threshold

To meet this condition for the 2009–10 income year, you must satisfy one of these income thresholds:

- you do not have a spouse and your rebate income will be less than \$47,707
- you have a spouse and you and your spouse's combined rebate income will be less than \$76,992
- you have a spouse 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 rebate income will be less than \$89,840.

The definition of spouse includes another person (whether of the same or opposite sex):

- to whom you are legally married
- who is in a relationship with you that is registered under a prescribed state or territory law
- who you live with on a genuine domestic basis as a couple.

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

From 1 July 2009, eligibility for the senior Australians tax offset will be determined by a rebate income test. See 'More information' on page 6.

The term 'Had to live apart due to illness' applies when you and your spouse are paying higher living expenses because:

- one or both of you has a continuing illness or infirmity, and
- you cannot live together in your home as a result.

**Condition 4: Not in jail**

To meet this condition, you must not be in jail for the whole income year, 1 July 2009 to 30 June 2010.

**How your income affects the amount of your tax offset**

If you meet the eligibility conditions above, you may receive the senior Australians tax offset. Your rebate income determines the amount, if any, of senior Australians tax offset you will receive.

- For more information on your entitlement:
  - visit [www.ato.gov.au](http://www.ato.gov.au) and search for 'senior Australians tax offset'
  - phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

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

Answer 'YES' to this question if you are eligible and choose to receive the zone, overseas forces, dependent spouse or special tax offsets (including those for a dependent parent, spouse's parent or invalid relative, housekeeper, or child-housekeeper) by reducing the amount withheld from payments made to you. You also need to complete a *Withholding declaration* (NAT 3093). For the definition of spouse, see page 3.

Answer 'NO' to this question if you are not eligible or choose to receive any of these tax offsets as an end-of-year lump sum through the tax system.

- 🚫 **NON-RESIDENT**

If you are not a resident of Australia for tax purposes, you are not entitled to claim a dependent spouse tax offset or a special tax offset. You may be entitled to claim the zone or overseas forces tax offset.

You may be eligible for:

- 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 special tax offset for a dependent invalid relative, dependent parent, housekeeper caring for an invalid spouse or a dependent child-housekeeper.

- 🚫 From 1 July 2009 the following changes apply:
  - special tax offsets can only be claimed by taxpayers where the combined adjusted taxable income of the taxpayer and their spouse is \$150,000 or less
  - dependant spouse tax offset can only be claimed where the adjusted taxable income of the taxpayer is \$150,000 or less and the spouse's adjusted taxable income is expected to be less than \$9,254 for the income year ended June 2010.

- If you are not sure whether you are eligible for the zone, overseas forces, dependent spouse or special tax offsets:
  - visit [www.ato.gov.au](http://www.ato.gov.au) and select 'Individuals'
  - phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

**Question 11**

**(a) Do you have an accumulated Higher Education Loan Program (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.

- 🚫 You have a HELP debt if either:
  - the Australian Government lends you money under HECS-HELP, FEE-HELP, OS-HELP, VET FEE-HELP
  - you have a debt from the previous Higher Education Contribution Scheme (HECS).

**(b) Do you have an accumulated Financial Supplement debt?**

Answer 'YES' if you have an accumulated Financial Supplement debt.

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

**Repaying your HELP or Financial Supplement debt**

You must start repaying your debt when your repayment income is above the minimum threshold. The minimum threshold for 2009–10 is \$43,150. 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.

- 🚫 From 1 July 2009 the way we define repayment income for calculating compulsory HELP and Financial Supplement repayments will change. See 'More information' on page 6.

If you have claimed the tax-free threshold, the additional withholding for repaying your debt will commence at weekly earnings of \$829. If you have not claimed the tax-free threshold, the additional withholding will commence at weekly earnings of \$512.

*Do you have more than one job and a HELP or Financial Supplement 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.

*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.

*Have you repaid this debt?*

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

For more information about HELP or Financial Supplement debts, see 'More information' on page 6.

- 🚫 **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.

## Section B: To be completed by the payer

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

### IS YOUR EMPLOYEE ENTITLED TO WORK IN AUSTRALIA?

It is a criminal offence to knowingly or recklessly allow someone to work, or to refer someone for work, where that person is from overseas and is either in Australia illegally or is working in breach of their visa conditions.

People or companies convicted of these offences may face fines and/or imprisonment. To avoid penalties, ensure your prospective employee has a valid visa to work in Australia before you employ them. You can check a visa holder's status online on the Department of Immigration and Citizenship website at [www.immi.gov.au](http://www.immi.gov.au)

For more information, contact the Department of Immigration and Citizenship, see 'Other agencies' on page 6.

### Payer obligations

If you withhold amounts from payments, or are likely to withhold amounts, the payee may give you this form with Section A completed. A TFN declaration applies to payments made after the declaration is provided to you. The information provided on this form is used to determine the amount of tax to be withheld from payments based on the PAYG withholding tax tables published by the Tax Office. If the payee gives you another declaration, it overrides any previous declarations.

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

Where the payee indicates at question 1 on this form that they have applied for an individual TFN, or enquired about their existing TFN, they have 28 days to give you their TFN. During the 28 day period, you withhold tax at the standard rate according to the PAYG withholding tax tables. If, after 28 days, the TFN has not been supplied, you must withhold 46.5% unless we tell you not to.

### What if a payee does not give you a completed form?

You must do all of the following:

- notify the Tax Office within 14 days of the start of the withholding obligation by completing as much of the payee section of the form as you can. Print 'PAYER' in the payee declaration and lodge the form – see 'Lodging the form'
- withhold 46.5% from any payment to that payee.

### Lodging the form

You need to lodge TFN declarations with the Tax Office within 14 days after the form is signed by the payee or completed by you (if not provided by the payee). You need to retain the payer's copy for your records.

You may lodge the information to us:

- electronically – do not complete 'Section B' of each form, the payer information is supplied by your software. Lodge your TFN declaration reports via the internet using Electronic Commerce Interface (ECI) or electronic media. This will require software that complies with Tax Office specifications.
- by paper – complete Section B and send the original to the Tax Office within 14 days.
  - For **WA, SA, NT, VIC or TAS**, send to:  
Australian Taxation Office  
PO Box 795  
ALBURY NSW 2640
  - For **NSW, QLD or ACT**, send to:  
Australian Taxation Office  
PO Box 9004  
PENRITH NSW 2740

For more information about lodging your TFN Declaration report electronically, visit [www.ato.gov.au](http://www.ato.gov.au) and search for 'Lodging TFN declaration data electronically'.

### 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 this form from your payee. 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.

### 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* (NAT 3092) or leaves your employment, you must retain a copy of the completed form for the current and next financial year.

### Penalties

You may incur a penalty if you do not:

- lodge TFN declarations to us electronically or by paper
- keep the payer copy of completed TFN declarations for your records
- provide the payee's TFN to the payee's superannuation fund.

For more information, see page 6.

### OUR COMMITMENT TO YOU

We are committed to providing you with guidance you can rely on, so we make every effort to ensure that our publications are correct.

If you follow our guidance in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

If you make an honest mistake in trying to follow our guidance in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest.

If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

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](http://www.ato.gov.au) or contact us.

This publication was current at **July 2009**.

### PRIVACY OF INFORMATION

We are authorised by the tax laws, including the *Income Tax Assessment Act 1936* to ask for information on this declaration. We need this information to help us administer those laws.

Where we are 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, Housing, Community Services and Indigenous Affairs, Veterans' Affairs, and Education, Employment and Workplace Relations.

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. We are authorised by the *Taxation Administration Act 1953* to collect your TFN. You are not required by law to provide your TFN. However, quoting your TFN reduces the risk of administrative errors and 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.

## ➤ MORE INFORMATION

### Useful Products

You can get the following forms and publications from our website [www.ato.gov.au/onlineordering](http://www.ato.gov.au/onlineordering) or by phoning our automated publications distribution service on **1300 720 092** at any time (some of these products are also available from most newsagents):

- ✉ *Withholding declaration* (NAT 3093)
- ✉ *Medicare levy variation declaration* (NAT 0929)
- ✉ *Withholding declaration – upwards variation* (NAT 5367)
- ✉ *Repaying your HELP debt in 2009–10* (NAT 3913)
- ✉ *Repaying your Financial Supplement debt 2009–10* (NAT 2789)
- ✉ *Tax file number – application or enquiry for an individual* (NAT 1432)
- ✉ *Tax file number – application or enquiry for individuals living outside Australia* (NAT 2628)
- ✉ *Tax file number – application or enquiry for an Aboriginal or Torres Strait Islander* (NAT 1589)
- ✉ *Tax file numbers* (NAT 1753).

❗ From 1 July 2009, changes will be made to the following:

- ✉ income tests for a number of tax offsets
- ✉ the way we define repayment income for HELP and Financial Supplement debts
- ✉ the obligation to pay the Medicare levy surcharge.

You may no longer be eligible for some tax offsets and government benefits. You will need to review the arrangements with your payer to make sure the tax they withhold from your salary, wages and other income during the income year is still enough to cover the amount of tax you are liable to pay.

For more information on the changes, refer to *Changes to income tests* (NAT 72974). You can obtain a copy of this publication from our website at [www.ato.gov.au](http://www.ato.gov.au)

### Internet

- ✉ Visit [www.ato.gov.au](http://www.ato.gov.au):
  - download publications, rulings and other general tax information
  - permanent migrants or temporary visitors to Australia can apply for a TFN online at any time after entering Australia.
- ✉ Visit [www.abr.gov.au](http://www.abr.gov.au) – apply for an Australian business number (ABN) online for sole traders, companies, partnerships, trusts and superannuation funds.

➤ Payers who use payroll software can lodge TFN declaration reports online through the Electronic Commerce Interface (ECI). Visit [www.ato.gov.au](http://www.ato.gov.au) and search for 'Lodging TFN declaration data electronically'.

### Phone

- ✉ Personal tax enquires phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday. You can get advice about completing this form, TFNs, privacy of information, Australian residency, claiming the tax-free threshold and senior Australians tax offset.
- ✉ General business enquiries phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday. You can find out about obtaining a withholding payer number (if not in business). You can also get advice on most small business tax issues, including ABN, PAYG withholding, PAYG instalments and amounts withheld from employees' wages.
- ✉ PAYG withholding variation enquiries phone **1300 360 221** between 8.00am and 6.00pm, Monday to Friday.

If you phone we need to know we are talking to the correct person before discussing your tax affairs. We will ask you for details only you, or your authorised representative, would know.

### Other Services

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 are deaf, or have a hearing or speech impairment, you can contact us through the National Relay Service. If you are:

- ✉ a TTY user, phone **13 36 77** and quote the number you need
- ✉ a Speak and Listen (speech-to-speech relay) user, phone **1300 555 727** and quote the number you need
- ✉ an internet relay user, connect to the NRS on [www.relayservice.com.au](http://www.relayservice.com.au) and quote the number you need.

If you would like further information about the National Relay Service, phone **1800 555 660** or email [helpdesk@relayservice.com.au](mailto:helpdesk@relayservice.com.au)

### Other agencies

- ✉ **Centrelink:**
  - visit [www.centrelink.gov.au](http://www.centrelink.gov.au)
  - Retirement Services phone **13 23 00** between 8.30am and 5.00pm, Monday to Friday.
- ✉ **Department of Immigration and Citizenship:**
  - visit [www.immi.gov.au](http://www.immi.gov.au)
  - Employer's Immigration Hotline phone **1800 040 070** between 8.30am and 4.30pm, Monday to Friday.
- ✉ **Department of Veterans' Affairs:**
  - visit [www.dva.gov.au](http://www.dva.gov.au)
  - General enquiries phone **13 32 54** between 8.30am and 5.00pm, Monday to Friday.