

CLAIM FORM ➔

## Professional Sports

EXT095

Call ATC for assistance on **1800 994 694**

### Important Information

- 1 ATC Insurance Solutions are authorised by your insurer to handle your claim on its behalf and in accordance with its compliance obligations including its obligations under the relevant Privacy legislation.
- 2 This form consists of several sections. Please provide answers to all of the information required in order to avoid delays with your claim.
- 3 The issue of this form is not an admission of liability.
- 4 **Section 1:** To be completed by the representative of the club who is lodging the claim.
- 5 **Section 2:** To be completed by the player.
- 6 **Section 3:** To be completed by a legally qualified medical practitioner who has provided treatment and clinically assessed the player with regard to the claimed injury. Section 3 is NOT to be completed by any employee of the club, including club doctors.

7. Before submitting this form, please tick each applicable box below

**Section 1** has been fully completed by the club representative

**Section 2** has been fully completed by the player

**Section 3** has been fully completed by the player's treating doctor

**The following documents have been attached:**

Player's contract

Relevant medical documents (X-ray, MRI, Ultrasound reports etc)\*

7. Send, or fax, or scan and email, or deliver your completed form in person to:

Post: ATC Insurance Solutions Pty Ltd  
Level 4, 451 Little Bourke Street, Melbourne Vic 3000  
Fax: (03) 9867 5540  
Email: info@atcis.com.au

**NB: If there is not sufficient space, please attach answers on a separate sheet.**

\* If you have undergone surgery or medical imaging and you do not provide the relevant reports the claim may be delayed

ATC Insurance Solutions Pty Ltd (ABN 25 121 360 978 AFSL 305802) is acting under the authority of the underwriters and will handle this claim as agent of the underwriters and not the claimant.

PROFESSIONAL SPORTS EXTF095 V7

ATC Insurance Solutions Pty Ltd Telephone 1800 994 694 (ATC Claims) Fax 03 9867 5540 Email info@atcis.com.au Web www.atcis.com.au

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## SECTION 1 ➔ Club Representative Statement

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### Club representative to complete

1. Club name \_\_\_\_\_
2. Player's full name \_\_\_\_\_
3. Player category (please tick one of the below options):
  - Senior player**
  - Junior player**
  - Staff**  Staff position/title \_\_\_\_\_

Staff includes coaches, managers, voluntary workers, medical officers, directors etc.

4. Team contact/representative details:  
Name \_\_\_\_\_  
Phone \_\_\_\_\_ Email \_\_\_\_\_
5. Team doctor's details:  
Name \_\_\_\_\_  
Phone \_\_\_\_\_ Email \_\_\_\_\_

### Club's bank details

When the claim has been approved payment may be credited direct to the club's bank account. Please complete the following:

**PLEASE DOUBLE CHECK ALL DETAILS BELOW BEFORE SUBMITTING TO US**

Bank name \_\_\_\_\_ Bank branch \_\_\_\_\_  
Account name \_\_\_\_\_  
BSB (6 digits) \_\_\_\_\_ Account no. \_\_\_\_\_

### Declaration – Club representative to sign

**I declare that my answers are true and correct and I agree that if I have made, or in any further declaration in respect of the claim make, any false or fraudulent statements or suppress, conceal or falsely state any material fact whatsoever, the claim may be declined.**

Name \_\_\_\_\_  
Signature \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

## SECTION 2 Player's Statement

### Player to complete

Name \_\_\_\_\_ Date of birth \_\_\_\_/\_\_\_\_/\_\_\_\_

Address \_\_\_\_\_

Suburb \_\_\_\_\_ State \_\_\_\_\_ Postcode \_\_\_\_\_

Mobile \_\_\_\_\_ Email \_\_\_\_\_

1. Date of injury \_\_\_\_/\_\_\_\_/\_\_\_\_ Time of injury \_\_\_\_\_ am \_\_\_\_\_ pm \_\_\_\_\_

2. Type of injury \_\_\_\_\_

3. Please provide a description of the incident and how it occurred

4. Date of first medical consultation \_\_\_\_/\_\_\_\_/\_\_\_\_

5. Name of doctor and/or hospital \_\_\_\_\_

6. Details of other treatment by doctors/hospital

7. Dates in hospital Admitted \_\_\_\_/\_\_\_\_/\_\_\_\_ Discharged \_\_\_\_/\_\_\_\_/\_\_\_\_

8. Have you ever suffered from the same or a similar condition in the past? Yes  No

If 'Yes', please provide full details, including dates

9. Are you a member of a Private Health Insurance Fund? eg Medibank Yes  No

If 'Yes', please name the fund \_\_\_\_\_

### Privacy Act

In this statement "we", "us" and "our" means Lloyd's and ATC Insurance Solutions (ATC) as its agent.

We are bound by the requirements of the *Privacy Act 1988 (Cth)*, the *Privacy Amendment (Private Sector) Act 2000 (Cth)* and the *Privacy Amendment (Enhancing Privacy Protection) Act 2012*. This sets out standards on the collection, use, disclosure and handling of personal information.

Our Privacy Policy is available at [www.atcis.com.au](http://www.atcis.com.au) or by calling us on the number below.

We, and our agents, need to collect, use and disclose your personal information in order to consider your application for insurance and to provide the cover you have chosen, administer the insurance and assess any claim. You can choose not to provide us with some of the details or all of your personal information, but this may affect our ability to provide the cover, administer the insurance or assess a claim.

We may disclose your personal information to third parties (and/or collect additional personal information about you from them) who assist us in providing the above services and some of these are likely to be overseas recipients in the United Kingdom. These parties which include our related entities, distributors, agents, insurers, claims investigators, assessors, lawyers, medical practitioners and health workers, and federal or state

regulatory authorities, including Medicare Australia and Centrelink will only use the personal information for the purposes we provided it to them for (unless otherwise required by law).

Information will be obtained from individuals directly where possible and practicable to do so. Sometimes it may be collected indirectly (e.g. from your representatives or co-insureds). If you provide information for another person you represent to us that:

- you have the authority from them to do so and it is as if they provided it to us;
- you have made them aware that you will or may provide their personal information to us, the types of third parties we may provide it to, the relevant purposes we and the third parties we disclose it to will use it for, and how they can access it. If it is sensitive information we rely on you to have obtained their consent on these matters. If you have not done or will not do either of these things, you must tell us before you provide the relevant information.

You are entitled to access your information and request correction if required. You may also opt out of receiving materials sent by us by contacting ATC on 03 9258 1770 or write to us at the address given on page 1.

### Privacy, Authority & Declaration – Player to sign

**I hereby authorise any hospital, physician, insurer, Medicare Australia, my employer or other person who has attended me to furnish to ATC or its representatives any and all information with respect to any sickness or injury, medical history, consultation, prescription or treatment and copies of all medical records. I also authorise any and all information regarding, claims with any other insurer, or any leave benefits and payments, to be released to ATC. I agree that a photocopy or facsimile of this authorisation shall be considered as effective and valid as the original.**

**I declare that my answers are true and correct and I agree that if I have made, or in any further declaration in respect of the claim make, any false or fraudulent statements or suppress, conceal or falsely state any material fact whatsoever, my cover shall be void and I will lose my rights for this claim and any future claims.**

Name \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

## SECTION 3 ➔ Doctor/Specialist Statement

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### Treating doctor/specialist to complete (Not to be completed by the club doctor)

1. Date of accident/incident \_\_\_\_/\_\_\_\_/\_\_\_\_ Time of accident/incident \_\_\_\_\_ am\_\_\_\_ pm\_\_\_\_

2. What date did the player first suffer total disablement?

i.e. What date did the player first become unfit to participate/train in their field of sport? \_\_\_\_/\_\_\_\_/\_\_\_\_

3. Where did the accident/incident occur?

Location name \_\_\_\_\_

Location address \_\_\_\_\_

4. The accident/incident occurred whilst the player was (please tick one box)

Playing in a competitive match       Practicing or training       Involved in other activities

5. Full details of how the accident/incident occurred

6. Please provide a diagnosis of the injury sustained with specifics of the body part, and injury type

7. Please provide a prognosis of the injury sustained

\_\_\_\_\_

7a. Please provide witness name/s and contact number/s

8. Has the player undergone any diagnostic imaging such as MRI, Ultrasound, CT or X-ray?

Yes       No

If Yes, please provide details and attach corresponding medical reports.

X-ray report(s) dated      \_\_\_\_/\_\_\_\_/\_\_\_\_      \_\_\_\_/\_\_\_\_/\_\_\_\_      \_\_\_\_/\_\_\_\_/\_\_\_\_

MRI report(s) dated      \_\_\_\_/\_\_\_\_/\_\_\_\_      \_\_\_\_/\_\_\_\_/\_\_\_\_      \_\_\_\_/\_\_\_\_/\_\_\_\_

Ultrasound report(s) dated      \_\_\_\_/\_\_\_\_/\_\_\_\_      \_\_\_\_/\_\_\_\_/\_\_\_\_      \_\_\_\_/\_\_\_\_/\_\_\_\_

CT reports dated      \_\_\_\_/\_\_\_\_/\_\_\_\_      \_\_\_\_/\_\_\_\_/\_\_\_\_      \_\_\_\_/\_\_\_\_/\_\_\_\_

9. From the below item list, please indicate which treatments have commenced, completed or are being considered with relevant start and end dates or time periods.

**Rest**

- Commenced Actual/intended start date \_\_\_\_/\_\_\_\_/\_\_\_\_
- Completed Actual/anticipated end date \_\_\_\_/\_\_\_\_/\_\_\_\_
- Considered

**Physiotherapy/rehabilitation**

- Commenced Actual/intended start date \_\_\_\_/\_\_\_\_/\_\_\_\_
- Completed Actual/anticipated end date \_\_\_\_/\_\_\_\_/\_\_\_\_
- Considered Appointment frequency \_\_\_\_\_ Sessions per week/month

**Other** (please specify) \_\_\_\_\_

- Commenced Actual/intended start date \_\_\_\_/\_\_\_\_/\_\_\_\_
- Completed Actual/anticipated end date \_\_\_\_/\_\_\_\_/\_\_\_\_
- Considered

10. Has surgery been performed or is it being considered as a treatment option? Yes  No

Please list procedure \_\_\_\_\_

Performed/scheduled on: \_\_\_\_/\_\_\_\_/\_\_\_\_ If performed, please detail the findings/outcome

**Please attach the surgical report to this form.**

11. When do you anticipate the player will be fit for:

- 11a. Training in any capacity \_\_\_\_/\_\_\_\_/\_\_\_\_
- 11b. Playing competitively \_\_\_\_/\_\_\_\_/\_\_\_\_

I hereby certify (tick all that apply)

- That I have personally examined the above-named patient and declare that all information provided and supplied herein is true and accurate.
- That I have provided the patient, or the insured with all relevant medical documents pertaining to the injury as per page 1 of this form
- That I am not affiliated with the patient's employer/club

Name \_\_\_\_\_ Qualification \_\_\_\_\_

Telephone (\_\_\_\_) \_\_\_\_\_ Fax (\_\_\_\_) \_\_\_\_\_ Email \_\_\_\_\_

Address \_\_\_\_\_

Suburb \_\_\_\_\_ State \_\_\_\_\_ Postcode \_\_\_\_\_

Signed \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_



# Tax file number declaration

Information you provide in this declaration will allow your payer to work out how much tax to withhold from payments made to you.

— This is not a TFN application form.  
To apply for a TFN, go to [ato.gov.au/tfn](http://ato.gov.au/tfn)

## ! Terms we use

When we say:

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

## Who should complete this form?

You should complete this form before you start to receive payments from a new payer – for example:

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

! You need to 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.

! You do not need to complete this form if you:

- are a beneficiary wanting to provide your tax file number (TFN) to the trustee of a closely held trust. For more information, visit [ato.gov.au/trustsandtfnwithholding](http://ato.gov.au/trustsandtfnwithholding)
- have reached 60 years of age and started a super benefit that does not include an untaxed element for that benefit.
- are receiving superannuation benefits from a super fund and have been taken to have quoted your TFN to the trustee of the super fund.

Section A: To be completed by the payee

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

You should give your TFN to your employer only after you start work for them. Never give your TFN in a job application or over the internet.

— We and your payer are authorised by the *Taxation Administration Act 1953* to request your TFN. It's not an offence not to quote your TFN. However, quoting your TFN reduces the risk of administrative errors and having extra tax withheld. Your payer is required to withhold the top rate of tax from all payments made to you if you do not provide your TFN or claim an exemption from quoting your TFN.

## How do you find your TFN?

You can find your TFN on any of the following:

- your income tax notice of assessment
- correspondence we send you
- a payment summary your payer issues to you.

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 us on **13 28 61** between 8.00am and 6.00pm, Monday to Friday
- visit your nearest shopfront (phone us on **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.



## You don't have a TFN

If you don't have a TFN and want to provide a TFN to your payer, you will need to apply for one.

For more information about applying for a TFN, visit [ato.gov.au/tfn](https://ato.gov.au/tfn)

### You may be able to claim an exemption from quoting your TFN.

Print X in the appropriate box if you:

- have lodged a TFN application form or made an enquiry to obtain your TFN. You now have 28 days to provide your TFN to your payer, who must withhold at the standard rate during this time. After 28 days, if you have not given your TFN to your payer, they will withhold the top rate of tax from future payments
- are claiming an exemption from quoting a TFN because you are under 18 years of age and do not earn enough to pay tax, or you are an applicant or recipient of certain pensions, benefits or allowances from the
  - Department of Human Services – however, you will need to quote your TFN if you receive a Newstart, Youth or sickness allowance, or an Austudy or parenting payment
  - Department of Veterans' Affairs – a service pension under the *Veterans' Entitlement Act 1986*
  - Military Rehabilitation and Compensation Commission.

## Providing your TFN to your super fund

Your payer must give your TFN to the super fund they pay your contributions to. If your super fund does not have your TFN, you can provide it to them separately. This ensures:

- your super fund can accept all types of contributions to your accounts
- additional tax will not be imposed on contributions as a result of failing to provide your TFN
- you can trace different super accounts in your name.

- For more information about providing your TFN to your super fund, visit [ato.gov.au/superelegibility](https://ato.gov.au/superelegibility)

## Question 2–5

Complete with your personal information.

## Question 6

### On what basis are you paid?

Check with your payer if you are not sure.

## Question 7

### Are you an Australian resident for tax purposes?

Generally, we consider 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
- migrate to Australia and intend to reside here permanently.

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.

## – Foreign resident tax rates are different

A higher rate of tax applies to a foreign resident's taxable income and foreign residents are not entitled to a tax-free threshold nor can they claim tax offsets to reduce withholding, unless you are in receipt of an Australian Government pension or allowance.

- To check your Australian residency status for tax purposes or for more information, visit [ato.gov.au/residency](https://ato.gov.au/residency)

Answer **no** to this question if you are not an Australian resident for tax purposes, unless you are in receipt of an Australian Government pension or allowance. If you answer **no**, you must also answer **no** at question 10.

## 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.

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 **yes** if you are a foreign resident in receipt of an Australian Government pension or allowance.

Otherwise answer **no**.

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

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

## Question 9

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

## – Claim 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, if any, you will receive.

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 with 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, visit [ato.gov.au/taxoffsets](https://ato.gov.au/taxoffsets)

## 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 either:

- not eligible for the tax offsets
- a foreign resident
- choose to receive any of these tax offsets as an end-of-year lump sum through the tax system
- are already claiming the offset from another payer.

➤ For more information about your entitlement, visit [ato.gov.au/taxoffsets](https://ato.gov.au/taxoffsets)

## Question 11

### (a) Do you have a Higher Education Loan Program (HELP), Student Start-up Loan (SSL) or Trade Support Loan (TSL) debt?

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

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

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

### (b) Do you have a Financial Supplement debt?

Answer **yes** if you have a Financial Supplement debt.

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

➤ For information about repaying your HELP, SSL, TSL or Financial Supplement debt, visit [ato.gov.au/getloaninfo](https://ato.gov.au/getloaninfo)

### Have you repaid your HELP, SSL, TSL or Financial Supplement debt?

When you have repaid your HELP, SSL, TSL or Financial Supplement debt, you need to complete a *Withholding declaration* (NAT 3093) notifying your payer of the change in your circumstances.

#### ⚠ 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.

## Section B: To be completed by the payer

⚠ Important information for payers – see the reverse side of the form.

#### ➤ Lodge online

Payers can lodge TFN declaration reports online if you have software that complies with our specifications.

For more information about lodging the TFN declaration report online, visit [ato.gov.au/lodgetfndeclaration](https://ato.gov.au/lodgetfndeclaration)

## More information

### Internet

- For general information about TFNs, tax and super in Australia, including how to deal with us online, visit our website at [ato.gov.au](http://ato.gov.au)
- For information about applying for a TFN on the web, visit our website at [ato.gov.au/tfn](http://ato.gov.au/tfn)
- For information about your super, visit our website at [ato.gov.au/superseeker](http://ato.gov.au/superseeker)

### Useful products

In addition to this TFN declaration, you may also need to complete and give your payer the following forms which you can download from our website at [ato.gov.au](http://ato.gov.au):

- *Withholding declaration* (NAT 3093) if you want to
  - claim entitlement to the seniors and pensioners tax offset (question 9) or other tax offsets (question 10)
  - change information you previously provided in a TFN declaration.
- *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.
- *Standard choice form* (NAT 13080) to choose a super fund for your employer to pay super contributions to. You can find information about your current super accounts and transfer any unnecessary super accounts through myGov after you have linked to the ATO. Temporary residents should visit [ato.gov.au/departaustralia](http://ato.gov.au/departaustralia) for more information about super.

Other forms and publications are also available from our website at [ato.gov.au/onlineordering](http://ato.gov.au/onlineordering) or by phoning **1300 720 092**.

### Phone

- Payee – for more information, phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday. If you want to vary your rate of withholding, phone **1300 360 221** between 8.00am and 6.00pm, Monday to Friday.
- Payer – for more information, phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

If you phone, we need to know we're talking to the right person before we can discuss your tax affairs. We'll ask for details only you, or someone you've authorised, would know. An authorised contact is someone you've previously told us can act on your behalf.

If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service on **13 14 50**.

If you are deaf, or have a hearing or speech impairment, phone the ATO through the National Relay Service (NRS) on the numbers listed below:

- TTY users – phone **13 36 77** and ask for the ATO number you need (if you are calling from overseas, phone **+61 7 3815 7799**)
- Speak and Listen (speech-to-speech relay) users – phone **1300 555 727** and ask for the ATO number you need (if you are calling from overseas, phone **+61 7 3815 8000**)
- Internet relay users – connect to the NRS on [relayservice.gov.au](http://relayservice.gov.au) and ask for the ATO 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)

### 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 [ato.gov.au/privacy](http://ato.gov.au/privacy)

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### Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information 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 information 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 more recent information on our website at [ato.gov.au](http://ato.gov.au) or contact us.

This publication was current at **July 2016**.

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Canberra  
July 2016

JS 35902



## Payer information

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. For more information and to check a visa holder's status online, visit the Department of Immigration and Border Protection website at [immi.gov.au](http://immi.gov.au)

## 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 we publish. If the payee gives you another declaration, it overrides any previous declarations.

### Has your payee advised you that they have applied for a TFN, or enquired 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. **You must withhold tax for 28 days at the standard rate according to the PAYG withholding tax tables.** After 28 days, if the payee has not given you their TFN, you must then withhold the top rate of tax from future payments, unless we tell you not to.

### If your payee has not given you a completed form you must:

- notify us 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 the top rate of tax from any payment to that payee.

- For a full list of tax tables, visit our website at [ato.gov.au/taxtables](http://ato.gov.au/taxtables)

## Lodging the form

You need to lodge TFN declarations with us within 14 days after the form is either signed by the payee or completed by you (if not provided by the payee). **You need to retain a copy of the form for your records.** For information about storage and disposal, see below.

You may lodge the information:

- **online** – lodge your TFN declaration reports using software that complies with our specifications. There is no need to complete section B of each form as the payer information is supplied by your software.
- **by paper** – complete section B and send the original to us within 14 days.

- For more information about lodging your TFN declaration report online, visit our website at [ato.gov.au/lodgetfndeclaration](http://ato.gov.au/lodgetfndeclaration)

## Provision of payee's TFN to the payee's super fund

If you make a super contribution for your payee, you need to give your payee's TFN to their super fund on the day of contribution, or if the payee has not yet quoted their TFN, within 14 days of receiving this form from your payee.

## Storing and disposing of TFN declarations

The TFN guidelines issued under the *Privacy Act 1988* require you to use secure methods when storing and disposing of TFN information. You may store a paper copy of the signed form or electronic files of scanned forms. Scanned forms must be clear and not altered in any way.

If a payee:

- submits a new *TFN declaration* (NAT 3092), you must retain a copy of the earlier form for the current and following financial year.
- has not received payments from you for 12 months, you must retain a copy of the last completed form for the current and following financial year.

### — Penalties

You may incur a penalty if you do not:

- lodge TFN declarations with us
- keep a copy of completed TFN declarations for your records
- provide the payee's TFN to their super fund where the payee quoted their TFN to you.