



Australian Government
Australian Taxation Office

Tax file numbers – individuals

How to apply for or enquire about your tax file number (TFN).



If you need more information about TFNs, you can:

- visit our website at www.ato.gov.au or
- phone **13 28 61**.

WHAT IS A TAX FILE NUMBER?

A tax file number (TFN) is a unique number issued by the Tax Office.

Only one TFN is issued to you for your lifetime. Once you have been issued with a TFN, there is no need to apply for another if your circumstances change, for example, if you:

- move interstate
- change jobs
- change your name in any way
- acquire investments, or
- claim government benefits.

However, you should advise us of any change to your name or address.

WHY DO YOU NEED A TFN?

While it is not compulsory to have a TFN, if you do not have one you may have more tax withheld than is necessary or be unable to receive government benefits that you are entitled to.

A TFN will help if you:

- lodge a tax return
- ask us about your tax affairs
- apply for some income assistance or support payments, such as pensions or benefits from either Centrelink or the Department of Veterans' Affairs (DVA)
- claim family tax benefit (FTB) —as your FTB tax claim cannot be processed without it
- make or receive payments under the pay as you go (PAYG) withholding system
- start or change jobs
- need to submit a completed *Tax file number declaration* (NAT 3092) or a *Withholding declaration* (NAT 3093) form to us
- have savings accounts or investments that earn income – for example, interest or dividends. Please note – for tax purposes, only Australian residents need to quote a TFN to an investment body. Non-residents don't need a TFN for interest, dividends and royalty payments as these are subject to non-resident withholding tax
- receive a payment under the Higher Education Loan Programme
- join a superannuation fund
- are a member of a partnership or trust
- are a client of the Child Support Agency
- are a non-resident living outside Australia with business interests in Australia
- are a sole trader
- are a company director or a public officer of an entity applying for an Australian business number (ABN)
- are an office bearer for a charity or non-profit organisation applying for an ABN, or
- receive royalty payments.

ASKING US ABOUT YOUR TFN

You may already have a TFN but do not know what it is. Before you ask us you should look on:

- your income tax notice of assessment
- any correspondence we have sent to you, or
- copies of your payment summaries – for example, from your employer.

If you have a tax agent you could also ask them for the number.

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 (please phone **13 28 61** to make an appointment), or
- complete a *Tax file number application or enquiry for an individual* (NAT 1432) or a *Tax file number application or enquiry for an individual living outside Australia* (NAT 2628) form.

APPLYING FOR A TFN

If you have never had a TFN you will generally need to complete and lodge an application form. However, you may also be able to apply:

- through Centrelink or the Department of Veterans' Affairs
- through your secondary school, or
- by visiting **www.ato.gov.au** (if you are a permanent migrant or temporary visitor to Australia) – see 'Applying online' below.

If you are applying for a study or ABSTUDY, you can apply for a TFN through Centrelink. You can also apply for a TFN through Centrelink or the Department of Veterans' Affairs if you are receiving certain benefits or income support payments.

If you are a secondary school student, check with your teacher to find out if you can apply for a TFN through your school. You will need to complete a *Tax file number application or enquiry for a secondary school student* (NAT 2024) form but will not have to provide any proof of identity documents.

PROOF OF IDENTITY

Before we can issue you a TFN you must provide documents that prove your identity. The requirements for the documents you need to provide are listed in the relevant application form.

If the documents you provide are in your previous name, you must also provide a document that shows how your name was changed – for example, a marriage certificate.

If a parent or guardian is completing the *Tax file number application or enquiry for an individual* form (NAT 1432) for an applicant under 16 years of age, then the required proof of identity documents, must be provided by both the parent or guardian and the applicant. A further document is required that shows the relationship between the parent or guardian and the applicant – for example, guardianship papers or the applicant's full birth certificate.

You must provide original documents – photocopies are not acceptable.

If an original proof of identity document is in a language other than English, you must provide a written translation that is certified as a true and correct copy by an authorised translation service – for example, Department of Immigration and Multicultural and Indigenous Affairs (DIMIA) or an appropriate embassy or professional translation service.

APPLICATION FORMS

Tax file number application or enquiry for an individual (NAT 1432), Tax file number application or enquiry for an individual living outside Australia (NAT 2628) or Tax file number application or enquiry for permanent migrants and temporary visitors to Australia (NAT 4175) are available:

- on our website at **www.ato.gov.au**
- by phoning **13 28 61** between 8.00am and 6.00pm, Monday to Friday
- from our shopfronts, or
- from Centrelink or the Department of Veterans' Affairs (if you are applying for a government benefit or pension), except NAT 4175.

The Tax file number application for companies, partnerships, trusts, and other organisations (Nat 3799) form is available:

- on our website at **www.ato.gov.au** or
- by phoning **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

! You should answer all the questions on the application otherwise we may have to contact you for the missing information. This may cause delays in you receiving your TFN.

LODGING YOUR APPLICATION

If you are applying through Centrelink or the Department of Veterans' Affairs, you may lodge your completed application form and proof of identity documents directly with them. An officer will check and return your proof of identity documents, certify your application and send it to us.

If you are lodging through your secondary school, talk to your teacher about lodging your TFN application.

Otherwise, once you have completed your application form, you can:

- post it and original proof of identity documents to shopfront address specified on the form. The documents will be checked, and returned to you by registered mail, or
- take it and your proof of identity documents to your nearest shopfront (please phone us on **13 28 61** between 8.00am and 6.00pm, Monday to Friday, to make an appointment). A tax officer will check the documents and hand them back to you.

APPLYING ONLINE

Permanent migrants and temporary visitors to Australia can apply for a TFN online, for example:

- working holiday makers
- New Zealanders (who are automatically granted a visa upon arrival)
- overseas students who have had their visa amended to allow them to work, and
- people with a business visa.

! Permanent migrants and temporary visitors to Australia can apply for, and receive, a TFN more quickly by using the online application. When applying online you are not required to physically provide proof of your identity.

To apply online, you will need a valid passport or relevant travel documents and must:

- be authorised to work in Australia by DIMIA
- be allowed to remain here indefinitely, and
- actually be in Australia.

The online system is available 24 hours a day, seven days a week via **www.ato.gov.au** – select 'For individuals' which is located on the left hand side of the screen, 'Apply for a tax file number', then 'Online individual tax file number (TFN) registration'. If you experience technical difficulties you will be advised to try again later.

When you apply online, the system will compare your personal and travel document details with those held on the DIMIA systems. If your details are validated by DIMIA, you will get a receipt number.

If you do not have access to the internet or the system experiences significant downtime, you should phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday, or visit your nearest shopfront to get a paper copy of *TFN application or enquiry for permanent migrants and temporary visitors to Australia* (NAT 4157). It will take longer to process your TFN application if you lodge a paper form at a shopfront or by mail.

WHEN WILL I RECEIVE MY TFN?

We will process your application and mail your TFN to your postal address within **28 days** of receiving the completed application. If you are applying from outside Australia, please allow for possible delays with international mail. Please do not ask about your application or lodge another application during this time.

ONLINE APPLICATIONS

If you are a permanent migrant or temporary visitor to Australia and you applied for a TFN online, your TFN will be sent to the Australian address you provided on your application. If you don't receive your TFN within 28 days you can phone us on **1300 130 025** between 8.00am and 6.00pm, Monday to Friday, and quote your receipt number.

WHO CAN ASK YOU FOR YOUR TFN?

You aren't obliged to disclose your TFN but, if you choose to, it is important to check that any person requesting it is entitled to do so. Only certain people and organisations can ask you for your TFN. These include:

- the Tax Office
- some Australian Government agencies
- trustees for superannuation funds
- payers under the PAYG withholding system – for example, employers
- higher education providers
- the Child Support Agency
- Australian Federal Police
- tax agents, solicitors and accountants, and
- investment bodies such as banks.

PRIVACY

Under the Commonwealth privacy laws, there are guidelines about the collection, storage, use, disclosure and security of TFN information. These guidelines are intended to protect the privacy of individuals by restricting the use of TFN information. If you believe that your privacy has been breached you may complain to the Privacy Commissioner.

You may request to have your TFN replaced if it has been lost, stolen or an unauthorised third party has had access to it. The consequences of having a new TFN include having to:

- provide employers, with a new TFN declaration showing the new TFN
- notify Centrelink or the Department of Veterans' Affairs of the new TFN to avoid payments being stopped, if receiving government benefits or pensions
- advise other institutions of the new TFN, for example, any investment bodies (banks, building societies, credit unions, etc), superannuation funds and current educational institutions.

Under the tax laws if you choose to give your TFN to an investment body, that body is required by law to record the TFN and pass it on to us.

PENALTIES

You should be aware there are severe penalties, including imprisonment, for unauthorised use of a TFN. These rules apply to everyone. Your TFN cannot be used for any purpose not authorised by taxation law, superannuation law or some laws administered by assistance agencies – for example, Centrelink.

➤ MORE INFORMATION

If you need more information about TFNs, you can:

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

If you are in business and need more information about TFNs, you can phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

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

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

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