Australian Government
Australian Taxation Office

Instructions for completing the PAYG withholding variation short application 2013 Allowances or HELP/Financial Supplement
1 July 2012 to 30 June 2013

Complete the *PAYG withholding variation short application 2013* if you want to vary the rate or amount of pay as you go (PAYG) tax withheld from:

■ an allowance
■ an overpayment relating to your Higher Education Loan Program (HELP) or Financial Supplement repayments, or you have approval from us to defer these repayments.

WHAT YOU NEED TO DO
■ Read these instructions.
■ Complete the application.
■ Sign and date the declaration.
■ Send your completed application to us by **30 April 2013**.

You can lodge your application on a paper form or electronically over the internet. Applications lodged electronically may be processed faster than paper forms.

GENERAL COMMENTS
Section 15-15 in schedule 1 to the *Taxation Administration Act 1953* (TAA 1953) provides that the Commissioner of Taxation may, to meet the special circumstances of a particular case or class of cases, vary the amount of tax an entity is required to withhold from a withholding payment.

The main purpose of varying the rate or amount of withholding is to ensure that the amounts withheld during the income year best meet your end-of-year liability. An example is where the normal rate or amount of withholding would lead to a large credit at the end of the income year because your tax deductible expenses are higher than normal.

> ❗ Variations are issued at the Commissioner's discretion.

STARTING DATE
If this application is approved, the varied rate or amount of withholding will start from the next available payday after your pay office receives the notice of withholding variation from us.

FINISHING DATE
Your variation finishes on the expiry date shown on the notice of withholding variation from us. To continue to have reduced tax withheld from your payments after this date, you must lodge another *PAYG withholding variation application* – at least six weeks before the expiry date. Applications for allowances may be issued for more than one year.

> ❯ For more information:
> ■ visit **www.ato.gov.au**
> ■ phone **1300 360 221**
> ■ email **ITWvariation@ato.gov.au**
> ■ if you are a tax agent, phone **13 72 86** Fast Key Code **1 2 3**.
>
> Our phone services are available from 8.00am to 6.00pm, Monday to Friday.

PRIVACY
We are authorised by the *Income Tax Assessment Act 1936* (ITAA 1936), *Income Tax Assessment Act 1997* (ITAA 1997), *A New Tax System (Australian Business Number) Act 1999* and TAA 1953 to ask for information on this application. We need this information to help us to administer the tax laws.

Where authorised by law to do so, we may give this information to other government agencies. For example, law enforcement agencies such as state and federal police, assistance agencies such as Centrelink and the Child Support Agency, and other agencies such as the Australian Bureau of Statistics.

WHERE TO SEND YOUR COMPLETED APPLICATION
Send your completed application to:

Australian Taxation Office
Locked Bag 1515
UPPER MT GRAVATT QLD 4122

IMPORTANT INFORMATION
■ We will process your application only if you:
  – have lodged all required tax returns and activity statements, or notified us in writing if you were not required to lodge tax returns in prior years
  – did not receive a debit assessment on your last tax assessment if you also had an approved withholding variation for that year
  – do not have any outstanding tax debt owing to the Australian Government
  – do not have any outstanding debts under any other Acts administered by us.
■ We may seek more information from you before or after your application is processed. If you fail to provide more information as requested, your application may not be approved.
■ If you are granted a variation, this does not mean we have accepted the tax treatment of the income and deductions on your application. Your actual tax liability will be determined after you lodge your tax return. You must keep records of your income and expenses in accordance with the requirements of the ITAA 1936 and ITAA 1997.
■ We process your application based on the information you provide. It is your responsibility to make sure this information is adequate to enable us to calculate a withholding rate to meet your end-of-year tax liability.
■ If your application is not approved, you can apply for a review of the decision. You must apply in writing, explain why the decision should be overturned and include information to support your claims.

SECTION A: YOUR DETAILS

A1 Your tax file number (TFN)
We are authorised by the TAA 1953 to ask for your TFN. It is not an offence not to provide your TFN. However, your application may be delayed if you do not provide your TFN.

A2 Employment declaration or TFN declaration
If you are not exempt from quoting your TFN and you have not quoted your TFN to your payer, you will not be granted a variation.

You are exempt from quoting your TFN if you are either:
- under 18 years of age and do not earn enough to pay tax
- a recipient of certain pensions, benefits or allowances from Centrelink, Department of Veterans' Affairs, Military Rehabilitation and Compensation Commission.

However, you **must** quote your TFN if you receive Austudy, Newstart, sickness or parenting allowance.

A6 Your phone numbers
Provide a phone number that we can contact you on between 8.00am and 6.00pm.

A7 Tax agent's or other contact phone number and name
This item needs to be completed only if a third party (for example, a tax agent, financial adviser or spouse) is completing this application on your behalf.

A8 Tax agent's registration number
This item needs to be completed only if a registered tax agent is completing this application on your behalf.

A10 HELP and Financial Supplement overpayment amounts
Include at this item excess amounts withheld for your HELP and/or Financial Supplement debt.

> **!** Attach a payslip or letter from your payer confirming the overpayment amount.

Complete this item if any of the following apply to you:
- You have made a voluntary or compulsory repayment during the financial year which has reduced your accumulated HELP and/or Financial Supplement debt to nil, but your payer has continued to withhold amounts for these debts. Use application reason code 02A0 for HELP and 03C0 for Financial Supplement when completing A13. You will also need to complete a new *Withholding declaration* (NAT 3093) and lodge it with your payer to stop them withholding amounts for HELP and/or Financial Supplement.
- Your payer has continued to withhold amounts for HELP and/or Financial Supplement after enough has been withheld to meet your anticipated compulsory HELP and/or Financial Supplement repayment for the year. Use application reason code 02A1 for HELP and 03C1 for Financial Supplement when completing A13.
- You have received approval from us to defer your compulsory HELP and/or Financial Supplement repayment for this financial year. Use application reason code 02B1 for HELP and 03D1 for financial supplement when completing A13 if you require a refund. Use application reason code 02B0 for HELP and 03D0 for financial supplement when completing A13 if no refund is required.

> **!** If the reason for your application begins in the range 02 to 03, you need to:
> - complete only section A and B1 to B5
> - **sign the declaration on page 2 of the application.**

A11 Australian resident for tax purposes
If you are unsure of your residency status or if you need a copy of *TaxPack*, visit **www.ato.gov.au** or phone **13 28 61**.

A13 Reason codes
It is important to use the correct reason code. You can use multiple reason codes only if your application relates to HELP and Financial Supplement overpayments and deferrals.

Main category	Reason code	Sub-category
Allowances	00A0	Car and phone
	00B0	Car
	00C0	Travel
	00E0	Phone
	00F0	Computer
	00G0	Parking
	00H0	Car and travel
	00I0	Car and parking
HELP	02A0	Overpayment – debt repaid – overpayment refund required
	02A1	Overpayment – enough withholding amounts deducted already to cover repayment
	02B0	Deferral – no overpayment
	02B1	Deferral – overpayment refund required
Financial Supplement	03C0	Overpayment – debt repaid – overpayment refund required
	03C1	Overpayment – enough withholding amounts deducted already to cover repayment
	03D0	Deferral – no overpayment
	03D1	Deferral – overpayment refund required

SECTION B: YOUR PAYER'S DETAILS

> **!** If your reason code begins with 00, you must provide all the details requested in section B. If your reason code begins in the range 02 to 03, you need to complete only B1 to B5.

B1–3 Payer's Australian business number (ABN), business name and pay office postal address
The varied rate or amount of withholding will start from the next available payday after your pay office receives the notice of withholding variation from us.

> **!** The letter we send to you is not the official notice. Your pay officer cannot implement a variation using your letter.

The implementation of your variation may be delayed if you do not provide a correct ABN and direct pay office postal address (for example, if you give us your work location rather than the pay office postal address).

B6 Allowances
If you receive an allowance for a tax deductible purpose (for example, travel or car expenses), you can apply to vary the amounts withheld from your allowance. To do this, complete B1 to B7.

B6(a)–(b)
You need to state the type of allowance and the total annual allowance.

B6(c)
To calculate the annual percentage expended, use this formula:
Work-related expenses total of B7(a) to B7(c) divided by total annual allowance B6(b) multiplied by 100.

For example, if your work-related expenses total $8,000 and your annual allowance is $10,000, you would calculate the annual percentage expended as follows:

$$\frac{\$8,000}{\$10,000} \times 100 = 80\%$$

PAYG withholding variation short application 2013
1 July 2012 to 30 June 2013

Australian Government
Australian Taxation Office

Complete this short application if you want to reduce the rate or amount of pay as you go (PAYG) tax withheld from:
- an allowance
- an overpayment relating to your Higher Education Loan Program (HELP), or Financial Supplement repayments, or you have approval from us to defer these repayments.

Refer to the instructions to help you complete this application.
Use a black or blue pen and print clearly in BLOCK LETTERS.
Print ☒ in all applicable boxes.

❗ 2013 applications may be lodged during the income year.
The last date for lodgment is **30 April 2013**.

Section A: **Your details**

A1 Your tax file number (TFN)

We are authorised by the *Taxation Administration Act 1953* (TAA 1953) to ask for your TFN. It is not an offence not to provide your TFN. However, your application may be delayed if you do not provide your TFN.

A2 Have you lodged an *Employment declaration* or *TFN declaration* with your payer that quotes your TFN?
If you are an employee, answer **Yes**.

Yes ☐   No ☐   Exempt ☐ ⟩ Mark one of the reason boxes ⟩

☐ Under 18 years old and earn below the tax-free threshold.
☐ Pension recipient.

A3 Your date of birth   Day ☐☐ / Month ☐☐ / Year ☐☐☐☐

A4 Your name   Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other _____

Family name _____

Given names _____

A5 Your postal address

Suburb/town _____   State/territory ☐☐☐ (Australia only)   Postcode ☐☐☐☐ (Australia only)

Country if other than Australia _____

A6 Your phone numbers (If we need to contact you about your application, it is quicker by phone.)

Work _____   Home _____   Mobile _____

A7 Tax agent's or other contact phone number and name

❗ Only include if this application is **not completed by you**. By completing this item you are authorising us to deal with this person as the first point of contact.

Phone number _____   Contact name _____

A8 Tax agent's registration number

❗ Only include if this application is **completed by your tax agent**.

A9 Your occupation _____

A10 Overpayment amounts   HELP $ _____ · ☒   Financial Supplement $ _____ · ☒

▶ For more information, see page 2 of the instructions.

A11 Are you an Australian resident for tax purposes?   Yes ☐   No ☐

A12 Reason for your application

_____

A13 Reason codes   ☐☐☐☐ ☐☐☐☐ ☐☐☐☐ ☐☐☐☐

▶ For more information, see page 2 of the instructions.

Section B: **Your payer's details**

PAYER

B1 Payer's Australian business number (ABN) ☐☐ ☐☐☐ ☐☐☐ ☐☐☐ / ☐☐☐

B2 Payer's business name

☐

B3 Pay office postal address (For privacy reasons, this should preferably be a PO box, locked bag or similar address.)

☐

☐

Suburb/town	State/territory	Postcode

B4 Your pay officer's direct phone number ☐☐☐☐☐☐☐☐☐☐

B5 Your payroll ID or employee number ☐

> ⓘ If your reason code at A13 begins with 00, you must complete B6 and B7 below or your application will be returned to you for completion.

B6 **(a) Allowance type** Print ☒ in the applicable box.

Car and phone ☐   Travel – for example, expenses incurred while travelling overnight for work ☐   Computer ☐   Car and travel ☐

Car ☐   Phone ☐   Parking ☐   Car and parking ☐

(b) Total annual allowance $ ☐ ·☒

(c) Annual percentage expended
Work-related expenses divided by total annual allowance multiplied by 100. ☐ %

ANNUAL DEDUCTIONS
The estimates you provide should be the annual amount of expenses you expect to incur for business use.

B7 **Work-related expenses**

(a) Car $ ☐ ·☒ ⟩ Car expenses, for example, petrol, oil, registration, insurance, repairs and maintenance or lease payments. For more information, refer to *TaxPack*.

(b) Travel $ ☐ ·☒ ⟩ Travel expenses, for example, costs of overnight accommodation, meals not reimbursed by payer. For more information, refer to *TaxPack*.

(c) Other $ ☐ ·☒ ⟩ Specify here ☐

Taxpayer's declaration

> ⓘ We are authorised by tax laws to collect the information requested on this form. For more information, see 'Privacy' on page 1 of the instructions.

> ⊖ The tax law imposes heavy penalties for giving false or misleading information. You are responsible for the information provided and you must sign the declaration, even though someone else may have helped you complete your application.

I declare that all the information I have given on this application, including any attachments, is true and correct.

Signature (applicant's original signature only)

	Date
	Day / Month / Year
	☐☐ / ☐☐ / ☐☐☐☐

> ❯ Send your completed application to:
> **Australian Taxation Office**
> **Locked Bag 1515**
> **UPPER MT GRAVATT QLD 4122**

IN-CONFIDENCE — when completed