

# Division 293 Tax – refund or debt release application for former temporary residents

## Who should complete this application?

Under Subdivision 293-G of the *Income Tax Assessment Act 1997*, you can only apply for a refund of Division 293 payments if **all** of the following criteria apply:

- you received a departing Australia superannuation payment (DASP)
- you paid all or part of your Division 293 tax liability
- you applied for the refund in the approved form.

**!** If you do not meet all the above criteria, you are not entitled to a refund of tax under Division 293 of the *Income Tax Assessment Act 1997*.

However, if you incurred a Division 293 tax liability during your time in Australia, and you have not paid it, complete this form and we will assess whether we can release you from the liability. You will still need to have received a DASP prior to making this application.

## How to complete this application

### Section A: Reason for application

#### Question 1

##### Why are you completing this form?

Select the reason you are completing this application.

### Section B: Former temporary resident details

#### Question 2

##### Tax file number

Provide your tax file number (TFN). We are authorised under the *Taxation Administration Act 1953* to collect this TFN. You are not required by law to provide the TFN, but it will help reduce the risk of administrative errors that could delay the processing of your application.

#### Question 3

##### Name

Provide your full name.



**Question 4**  
**Previous name**

Provide details of any previous names, if applicable. You need to provide certified evidence of their name change – for example, a marriage certificate, deed poll or change of name certificate from the Births, Deaths and Marriages registration office in your country. These documents must be **certified** copies. If there is insufficient space, write the details on a separate page and include it with this form.

**Question 5**  
**Date of birth**

Provide your date of birth.

**Question 6**  
**Current residential address**

Provide your current residential address.

**Question 7**  
**Current postal address**

Provide your current postal address.

If this is the same as the residential address, write 'AS ABOVE'.

**Question 8**  
**Phone and mobile number**

Provide your current phone number including your country code.

**Question 9**  
**Email address**

Provide your current email address.

**Question 10**  
**Last address in Australia**

Provide your last Australian postal address.

## Section C: Details of your visa and passport

**Question 11**  
**Passport and visa class**

Provide the passport details that you used to enter Australia as a temporary visa holder. Include the passport number, the name of the issuing country on the passport and the visa class number (do not include the visa class description) that the account holder previously used to enter Australia as a temporary visa holder.

**Question 12**  
**Date of arrival**

Enter the date that you entered Australia.

**Question 13**  
**Date of departure**

Enter the date that you departed Australia.

## Section D: Departing Australia super payment (DASP) details

**Question 14**  
**Have you received a DASP**

To receive a refund or to be assessed for release from current or future liabilities under Division 293 of the *Income Tax Assessment Act 1997*, you must have received a DASP.

If you have not received a DASP then do not complete this form.

**Question 15**  
**Who did you receive your DASP from**

A DASP can be received from either a super provider or from money held with us. This information will help us verify the information you are providing to support your application. If you have received a payment from both a super provider and the ATO, select both options.

If you received your DASP from a super fund, provide the name of the super fund that sent you the DASP, their ABN (found on the DASP statement) and your member account number that your DASP was made from.

## Section E: Supporting documentation

You must provide a payment advice from your super fund/s or the ATO to show you have been paid a DASP. You also need to provide a certification of immigration status if you received one.

### Certification of personal documents

You must have all copies of your original documents certified by an authorised person. If the original document is not written in English, there are extra steps detailed below.

The authorised person certifying your documents must sight the original and certify on the copies that each page is a true copy by writing or stamping on each page 'certified true copy' followed by:

- their signature
- their printed name
- their qualifications (for example, 'Justice of the Peace')
- the date.

In Australia, you can have copies of your documents certified by a:

- barrister
- Commissioner for Declaration (Queensland only)
- doctor
- judge
- Justice of the Peace
- minister of religion who is authorised to celebrate marriages
- police officer
- bank, building society or credit union officer of at least five years service
- sheriff's officer
- solicitor.

If the original document is not written in English, you must provide a written translation that an authorised translation service has certified as a true and correct copy. Authorised translation services include:

- an appropriate embassy
- a professional translation service accredited by the National Accreditation Authority for Translators and Interpreters Ltd (NAATI).

You must then provide the certified copies of both the original document and the written translation.

If you are outside Australia, you can have copies of your documents certified by consular staff at an Australian:

- Embassy
- High Commission
- Consulate.

If you are unable to reach an Australian Embassy, High Commission or Consulate, your documents can be certified by a:

- notary public
- Justice of the Peace
- judge of the court
- registrar or deputy registrar of a court.

## Section F: Authorised person's details

### Question 16

#### Name

Complete the full name of the authorised person.

### Question 17

#### What is your relationship to the former temporary resident in Section B

If you are an authorised representative making this application, then select the appropriate option from the list to describe your relationship with the former temporary resident.

## Section G: Authorised person's supporting documentation

You must provide certified copies of documents listed at this question. This will support your authority to act on behalf of the former temporary resident.

Refer to section E of the instructions for information about certifying copies.

## Section H: Payment options

Select and complete payment option 1 to receive payment via an Australian financial institution.

Select option 2 to receive payment by cheque.

## Section I: Declaration

You need to complete one of the following:

- declaration by a former temporary resident
- declaration for an authorised person
- declaration for a deceased estate.

Read the declaration. If it is correct, print your full name then sign and date the declaration.

## Lodging your application

Keep a copy of this application for your records and send the original, together with certified copies of your supporting documents, to us at:

**Australian Taxation Office**  
**PO Box 3578**  
**ALBURY NSW 2640**  
**AUSTRALIA**

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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 **October 2017**.

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## Published by

Australian Taxation Office  
Canberra  
October 2017

JS 38975



# Division 293 Tax – refund or debt release application for former temporary residents

## WHEN COMPLETING THIS APPLICATION

- Print clearly in BLOCK LETTERS using a black pen.
- Place **X** in all applicable boxes.
- Questions with an asterisk (\*) must be completed.

The form can also be completed electronically (it can be saved to your computer). When you have completed the form you must print it.

Do not use correction fluid or tape to make corrections. If you make a mistake on the form, make your corrections electronically.

## Section A: Reason for application

### 1\* Why are you completing this form?

- To request a refund of a payment of Division 293 tax liability and release from this debt.
- To request a release from my Division 293 tax liability.

**!** You will still need to have received a DASP prior to making this application.

The Commissioner may release a former temporary resident from any current or future Division 293 tax liability if they become entitled to a refund because they have made a payment against this liability or they would have been entitled to a refund if they had made a payment towards their Division 293 liability.

## Section B: Former temporary resident details

### 2 Australian tax file number (TFN)

**!** You are not required by law to provide your TFN – however, quoting your TFN reduces the risk of administrative errors that could delay the processing of your application.

### 3\* Name

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

### 4 Previous name (if applicable)

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

**!** Remember to include certified evidence of the name change with this form – for example, marriage certificate, deed poll or change of name certificate from the Births, Deaths and Marriage Registration Office or equivalent in your country.

### 5\* Date of birth / /

**6\* Current residential address**

Suburb/town		State/territory	Postcode
		<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Country if other than Australia		(Australia only)	(Australia only)

**7\* Current postal address**

Suburb/town		State/territory	Postcode
		<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Country if other than Australia		(Australia only)	(Australia only)

**8\* Phone numbers**

Daytime phone number (including STD or ISD code)	Mobile phone number (including ISD code)
<input type="text"/>	<input type="text"/>

**9\* Email address**

<input type="text"/>
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**10\* Last address in Australia**

Suburb/town		State/territory	Postcode
		<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

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**Section C: Passport and visa**

**11\* Passport details and visa class number**

Passport number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Country of issue	<input type="text"/>
Visa class number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

**12\* Arrival date into Australia**

Day	Month	Year
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

**13\* Departure date from Australia**


Day	Month	Year
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

## Section D: Departing Australia super payment (DASP) details

### 14\* DASP received

Yes

No


 If you answered 'no' to this question, you will not be entitled to a refund of tax paid or release from any current or future liability under Division 293 of the *Income Tax Assessment Act 1997*.

### 15\* Who did you receive your DASP from?

ATO  Date of payment   /   /

and/or

Super provider  Provide the following details

 Provide details of the super fund from which you have received a DASP. If you have received more than one DASP payment then list these on a separate sheet of paper and attach to this application.

Date of payment   /   /

Super fund name

Super fund ABN

Member account number with this super fund

Have you been advised by us that you are entitled to a Division 293 refund or release?

Yes

No

Add letter reference number

## Section E: Supporting documentation

### Supporting documentation

Primary (this must be provided)

a DASP payment advice received from your super fund/s or the ATO.

Secondary (if you have received one)

your Certification of Immigration Status

## Section F: Authorised person's details

### 16 Name

Title: Mr  Mrs  Miss  Ms  Other

Family name


First given name

Other given names

### 17 Relationship to the person listed in Section B

Authorised personal representative

Tax Agent  TAN

 If you have provided a TAN here you do not need to complete Section G.

Beneficiary of the deceased estate

Other  Provide details

## Section G: **Authorised person's supporting documentation**

**!** You must attach certified copies of the documents listed below to prove your identity and authority to act on behalf of the former temporary resident. Refer to section E of the instructions for information about certifying copies.

**Provide a certified copy of one of the following documents, except if you are acting for a public trustee or you are a tax agent.**

- birth certificate or birth extract
- citizenship certificate issued by the Australian Government
- citizenship certificate issued by the New Zealand Government
- pension card issued by Centrelink that entitles you to financial benefits
- current Australian drivers licence issued under state or territory law
- current Australian passport
- current overseas passport

**AND**

**Provide a certified copy of the following relevant documents to prove your authority to act on behalf of the account holder**

■ **if the account holder is not deceased**

- Power of Attorney, notice of public trustee, notice of appointment of a representative, or other formal notice or legal document

OR

■ **if the account holder is deceased and you are the legal personal representative**

- a death certificate and **one** of the following
  - probate, letters of administration or notice of public trustee signed on behalf of the account holder
  - documents proving that you are the legal personal representative for the deceased

OR

■ **if the account holder is deceased and you are a beneficiary**

- a death certificate and **one** of the following
  - binding death nomination letter from a super fund with the expiry date, or a letter from the super fund confirming your entitlement as a beneficiary
  - probate and the will for the deceased
  - notice of public trustee signed on behalf of the account holder and the will for the deceased
  - letter of administration for the deceased
  - documentation of other potential beneficiaries and their relationship to the deceased



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## Section H: Payment options

Disbursement methods for any refunds owing to you may include cheque or electronic funds transfer (EFT). A refund cheque will be issued to your current postal address provided in your response to Question 7 if you do not provide EFT details for a current Australian bank account.

EFT details required are:

- BSB number – this number has six digits (do not include spaces or hyphens)
- account number – this number has no more than nine digits (do not include spaces or hyphens)
- account name – as it appears on the bank account records up to 32 characters.

### Option 1

**Electronic funds transfer (EFT)**

We need your Australian financial institution details to pay your refund of a Division 293 tax liability, even if you have provided them to us before. Write the BSB number and account number (do not include spaces or hyphens) and account name below.

BSB number (must be six numbers)  Account number

Account name

### Option 2

**Payment by cheque to you**

Payment will be sent to the current postal address identified in section B.

## Section I: Declaration

### Privacy

The ATO is a government agency bound by the *Privacy Act 1988* in terms of collection and handling of personal information and tax file numbers (TFNs). For further information about privacy law notices please go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

If authorised by law, we may share this information with other government agencies, including the Australian Securities & Investments Commission (ASIC) and the Australian Prudential Regulation Authority (APRA).

 Heavy penalties apply for giving false or misleading information.

**Complete and sign the relevant declaration for this application.**

### Declaration by a former temporary resident

I declare **all** of the following:

- the information given on this application, including any attachments, is accurate and complete
- I authorise and direct the ATO to pay any refund as indicated in Section H.

Name

Signature

Date

Day	Month	Year
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

OR

### Declaration for an authorised person

I declare **all** of the following:

- I am authorised to act on behalf of the former temporary resident for Division 293 tax
- the information given on this application, including any attachments, is accurate and complete
- I authorise and direct the ATO to pay any refund as indicated in Section H.

Name

Signature

Date

Day	Month	Year
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

OR

### Declaration on behalf of a deceased estate

I declare **all** of the following:

- I am a person authorised to make this application on behalf of the deceased estate of the former temporary resident
- the information given on this application, including any attachments, is accurate and complete
- I authorise and direct the ATO to pay any refund as indicated in Section H.

Name

Signature

Date

Day	Month	Year
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

## Lodging your form

Post it to:

**Australian Taxation Office**  
PO Box 3578  
ALBURY NSW 2640  
AUSTRALIA