

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

Refund of franking credits Instructions and application for individuals 2005

To help you claim a refund for franking credits if you are not lodging a tax return for 1 July 2004–30 June 2005

Includes instructions on how to lodge by phone



For more information
visit **www.ato.gov.au**

WHAT IS A REFUND OF FRANKING CREDITS?

What are franking credits?

When you own shares or non-share equity interests in a company or invest in a managed fund, you may get dividend distributions.

Dividends paid to you by Australian companies and some New Zealand companies are taxed under a system known as imputation. The tax paid by the company is allocated (or imputed) to you by way of franking credits attached to the dividends you receive.

When are franking credits refunded to me?

If the franking credits you receive exceed the tax you have to pay you can claim this difference back as a tax refund. This is what is known as a refund of excess franking credits.

You may be entitled to a refund of the full amount of franking credits received, even if you don't normally lodge a tax return.

In this publication you will find an *Application for refund of franking credits for individuals 2005*.

WHAT'S CHANGED FOR 2005?

The amount of Australian franking credits you may be entitled to claim on dividends paid by some New Zealand companies is reduced by the amount of any supplementary dividend if certain conditions exist. For more information, see **Questions and Answers** on the next page.

You should be able to fill in this application yourself following the simple step-by-step instructions, or with help from our free services (see the inside back cover). If you are not familiar with some of the terms used, see **Definitions** on page 5.

CAN I USE THIS APPLICATION?

If you tick ALL the boxes below, you can use the application form.

! NOTE

All the questions relate to the income year 1 July 2004 to 30 June 2005.

<input type="checkbox"/>	You do NOT have to lodge a tax return. (If you are not sure whether you need to lodge a tax return, phone 13 28 61 .)
<input type="checkbox"/>	You were an Australian resident for tax purposes for the whole tax year. (If you are not sure whether you were an Australian resident, see item 2 on page 2.)
<input type="checkbox"/>	You are NOT claiming a refund for a deceased estate.
<input type="checkbox"/>	Your total dividend income was \$6,000 or less. OR If you were under 18 on 30 June 2005, your total dividend income was \$416 or less.
<input type="checkbox"/>	You received dividends from shares (and/or non-share equity interests) in an Australian or New Zealand company. AND/OR You were entitled to distributions from investments in a managed fund.
<input type="checkbox"/>	Your dividend or distribution statement showed franking credits (statements from New Zealand companies must show Australian franking credits, not just New Zealand imputation credits). OR Amounts were withheld from your dividends because you did not provide a tax file number.
You must tick all the boxes to be able to use this application	

! If you have franking credits but you did not tick all the boxes, you will need to lodge a tax return to claim the benefit of these credits.

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PUBLISHED BY

Australian Taxation Office
Canberra
May 2005

CLAIMING YOUR REFUND

What do I do next?

You can apply for your 2005 refund any time after 1 July 2005, either by phone or post. To apply for a refund, you need to fill in one of the applications at the back of this publication.

Before starting you will need **all** your dividend and distribution statements for 1 July 2004 to 30 June 2005. The section **Completing your application** on page 2 will help you fill in the application.

Before you start, read these frequently asked questions and answers.

QUESTIONS AND ANSWERS

Can I claim franking credits from previous years?

It's not too late to claim a refund of franking credits you received in the 2001, 2002, 2003 and/or 2004 income years. If you have not already claimed these credits, phone **13 28 61** to receive an application for the years you wish to claim. You can lodge these applications by phone or by post.

Do I need to send my dividend or distribution statements to the Tax Office?

No. Keep your statements with a copy of your application.

According to my final dividend statement for the year ended 30 June 2005, my final dividend payment was made after 30 June 2005. The statement also shows a franking credit. What year do I claim the franking credit in?

You claim a refund of the franking credits (and declare the dividend as income) in the year the statement shows the final dividend payment was made in (regardless of the year the statement relates to).

The distribution statement from my managed fund shows capital gains, foreign source income and foreign tax credits. Where do I put those amounts?

If you don't need to lodge a tax return, don't worry about these amounts even if your statement tells you to put them at a specific item on the tax return. To process your application we only need the figures shown at 'franked amounts', 'unfranked amounts', 'franking credit' or 'TFN amounts withheld'.

Can I use this application to claim a refund for TFN amounts withheld or deducted from interest income?

No. You will need to lodge an income tax return to claim the TFN amounts withheld or deducted from interest income.

I chose to reinvest my dividends. Can I still claim a refund of my franking credits?

Yes.

Can I use this application if I own shares or non-share equity interests in joint names with my spouse?

Yes. If you are eligible, you can use this application, stating only your share of the dividends and franking credits shown on the joint statement. If your partner is also eligible to claim a refund of franking credits, they must complete a separate application or lodge a tax return, stating only their share of the dividends and franking credits shown on the joint statement.

Will the refund affect my pension entitlement?

No, in most cases it will not affect your pension entitlement. If, however, you receive a distribution from a private company or trust, your pension entitlement could be affected.

I own shares in a New Zealand company. Am I entitled to claim all the franking credits in the dividend statement?

Not all New Zealand companies will pay dividends with Australian franking credits. If they do, you may only claim a refund of the Australian franking credits on the dividend.

If you have paid New Zealand non-resident withholding tax on the dividend, the amount of franking credits that you can claim is reduced by any supplementary dividend. You cannot claim a refund of any New Zealand imputation credits.

My dividend statement from a New Zealand company includes a supplementary dividend. Where should I include this amount?

Include this amount as an unfranked dividend. No franking credits are attached to supplementary dividends.

DEFINITIONS

For definitions of franking credits, dividend statement and other relevant terms see **Definitions** on page 5.

COMPLETING YOUR APPLICATION

The instructions that follow will take you through each part of the application. Tear out one of the applications at the back of this publication and start with item 1 below.

Item 1 Your tax file number (TFN)

Write your tax file number on page 1 of your application. If you are not sure of your tax file number or need to apply for one, phone the Tax Office on **13 28 61**.

Item 2 Were you an Australian resident for the whole income year?

You must be an Australian resident for tax purposes for the whole period 1 July 2004 to 30 June 2005 to apply for a refund of franking credits.

The standards we use to determine your residency status are not the same as those used by the Department of Immigration and Multicultural and Indigenous Affairs. Generally, if you have always lived in Australia or you have come to Australia to live permanently, we consider you to be a resident for tax purposes.

If you need help in deciding whether or not you are an Australian resident for tax purposes use our "Are you a resident" tool on our website or phone the Tax Office on **13 28 61**.

Items 3 to 9 Personal details

Please complete all these items accurately to avoid delays in processing.

! NOTE

If you want to lodge by phone, the name and address details we have for you must be current. If anything has changed or you are unsure what details you last gave us, phone us on **13 28 61** to update or check the details before you lodge the application for a refund.

Item 10 Do you want your refund paid directly into your financial institution account?

By using electronic funds transfer (EFT) the Tax Office can deposit your refund directly into an Australian bank, credit union or building society account of your choice. EFT gives you quicker access to your money. Direct deposit is not available on the full range of accounts. If you are in doubt, check with your financial institution. If you would like to use EFT, print **X** in the **Yes** box.

Write the following information on your application:

- The bank state branch (BSB) number. This is a six-digit number that identifies the financial institution. The BSB number can be found on your account statement or cheque form.
- Your account number as shown on account records. Your account statement, cheque book or other document from your financial institution will show this information.

- Your account name – also called 'account title' – as shown on your account records. Include a space between each word and between any initials in your account name.

! NOTE

If you want to lodge by phone and use EFT, we must have your current account details. To update or provide new EFT details, you must notify us in writing. If you are unsure what details are on file, phone us on **13 28 61**.

If you printed **X** in the **No** box, a cheque will be sent to your postal address.

Item 11 Dividends

If you received a distribution statement from a managed fund or received Australian franking credits from a New Zealand company, print **X** in the **Yes** box.

At **S**, **T**, **U** and **V** show the amount of:

- unfranked and franked dividends you received
- franking credits
- TFN amounts withheld or deducted (if applicable).

Your dividend or distribution statement should show these amounts.

- ! TFN amounts are only withheld if you did not provide your tax file number to the investment body.

A dividend statement from a New Zealand company will show the amount of Australian franking credits (if any) you can claim.

You can use the worksheet on the next page to help you calculate the amounts to show at item **11**.

\$ TOTAL DIVIDEND INCOME

Add up the amounts shown at **S**, **T** and **U** on your application and write the total at **\$ TOTAL DIVIDEND INCOME**.

! NOTE

If you are over 18 years of age on 30 June 2005 and your total dividend amount is more than \$6,000, or you are under 18 years of age on 30 June 2005 and the total dividend amount is more than \$416, you cannot use this application. You will need to lodge a tax return to claim your refund.

YOUR DECLARATION

Read, sign and date **Your declaration** on page 2 of the application.

WORKSHEET INSTRUCTIONS

If you have more than one dividend or distribution statement, follow these steps to fill in the worksheet and calculate the amounts to show at item **11** on your application.

Step 1

Collect all the statements for dividends you received or distributions you were entitled to for the period 1 July 2004 to 30 June 2005. Using steps 2 to 4, transfer the information from each statement to the appropriate columns in the worksheet below.

Step 2

Print the company or fund name shown on your statement in column 1.

Step 3

Write the amount of any unfranked (or supplementary), franked or franking credit amounts in the appropriate columns. If your dividend is from a New Zealand company, the amount of franking credits that you include must be reduced by any supplementary dividend if you have paid New Zealand non-resident withholding tax on that dividend. Do not include New Zealand imputation credits in column 4 (only include Australian franking credits).

! If your statement does not show the franked and unfranked portions of the dividend, include the total dividend amount in column 3 **Franked amount**.

Step 4

Write any TFN amounts withheld (or deducted) from dividends in column 5.

Step 5

Add up the amounts in columns 2, 3, 4 and 5 and write them at **TOTAL – S, T, U and V** on the worksheet.

Step 6

If you have received any dividend distributions from a managed fund or have received Australian franking credits from a dividend paid by a New Zealand company, you will need to print **X** at the **YES** box at item **11** on your application.

Step 7

Transfer the amounts at **S, T** and **U** on your worksheet to **S, T** and **U** at item **11** on your application. Do not show any cents.

Step 8

Transfer the amount at **V** on your worksheet to **V** at item **11** on your application. Include any cents.

WORKSHEET

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
Company or fund	Unfranked amount S	Franked amount T	Franking credit U	TFN amount withheld V
	\$ cents	\$ cents	\$ cents	\$ cents
TOTAL	S □,□□□.□□	T □,□□□.□□	U □,□□□.□□	V □,□□□.□□

Transfer the totals for **S, T** and **U** to the application. Do not show any cents.
Transfer the total for **V** to your application. Show the cents.

! NOTE

This worksheet is to help you work out the amounts you need to put on your application form. You do not need to send this worksheet to the Tax Office.

EXAMPLE

Steven received a dividend statement from Teleco Ltd. His statement showed a franked amount of \$42.00 and a franking credit of \$18.00.

 This is just one example of a statement. There are many different formats.

Teleco Ltd

STEVEN McKAY
2 Cable Circle
Telegraph Point NSW 2441

Security holder reference number
018 012 111

Date paid
30 October 2004

Fully franked final dividend for the period ended 30 June 2004.
Franked at a 30% tax rate.

Class description	Dividend rate per ordinary share	Number of ordinary shares	Franking credit	Unfranked amount	Franked amount
Ordinary shares	7 cents	600	\$18.00		\$42.00
TFN quoted			DIVIDEND PAID \$42.00		

Steven also received three other statements:

- **JT Corporate Unit Trust** – his dividend statement showed \$120.23 unfranked amount.
- **Koles Bier Pty Ltd** – he did not give the company his TFN so his entitlement of \$180 unfranked amount had \$87.30 tax withheld (therefore he actually received \$92.70).
- **SDW Managed Investment Fund** – his distribution statement shows a franked dividend amount of \$131 and a franking credit of \$56.14.

Steven would complete the worksheet like this:

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
Company or fund	Unfranked amount S	Franked amount T	Franking credit U	TFN amount withheld V
	\$ cents	\$ cents	\$ cents	\$ cents
Teleco Ltd		42.00	18.00	
JT Corp Unit Trust	120.23			
Koles Bier Pty Ltd	*180.00			87.30
SDW Fund		131.00	56.14	
TOTAL	S [3][0][0][2][3]	T [1][7][3][0][0]	U [1][8][7][4][1][4]	V [8][7][3][0]

Transfer the totals for **S**, **T** and **U** to the application. Do not show any cents.

Transfer the total for **V** to your application. Show the cents.

* This amount includes both the amount received by Steven and the TFN amount withheld (\$92.70 + \$87.30).

Steven completes the dividend details at item **11** on the application like this:

11

Dividends

If you have more than one dividend or distribution statement, see pages 3–4 in the instructions.

Did you receive any dividend distributions from a managed fund or Australian franking credits from a New Zealand company?

See page 2 in the instructions.

YES ☒

Tax file number amounts withheld from dividends **V** [8][7][3][0]

Show dollars and cents.

Do not show cents.

Unfranked amount **S** [3][0][0][0].00

Franked amount **T** [1][7][3][0].00

Franking credit **U** [1][8][7][4].00

Steven will receive a refund of \$161.30 if he has no outstanding tax debts. This is made up of the amount withheld because he didn't provide his TFN (\$87.30) plus his franking credit (\$74).

DEFINITIONS

Distribution statement

Managed funds or unit trusts send a distribution statement (also called a taxation statement) to investors. The statement may include any unfranked dividends, franked dividends, TFN amounts withheld and franking credits.

Dividend income

If you own shares in a company, you will generally be paid a share of the company's profits as a dividend.

Dividend statement

Companies send a dividend statement to shareholders (and holders of non-share equity interests) to advise them of the amount of dividends paid to them. It also advises whether the dividends are franked or unfranked, the amount of franking credit, and TFN amounts withheld (if any).

Franked dividend

Franked dividends are paid to shareholders (or holders of non-share equity interests) out of profits on which the company has already paid tax.

Franking credit

A franking credit is your share of tax paid by a company on the profits from which your dividends or distributions are paid. Franking credit can also be referred to as imputation credit, imputed tax credit, imputed credit, Class C imputation credit, imputation tax credit, Class C imputed credit, Australian franking credit or Australian imputed tax credit at the rate of 30 per cent.

Managed fund

A managed fund is generally run by an organisation that manages investors' money through a diversified portfolio for a fee. Managed funds may include investment in any or all of the major asset groups such as cash, bonds, shares and property.

New Zealand imputation credits

New Zealand imputation credits are credits arising under New Zealand's imputation system. Australian imputation credits are now called franking credits.

The Australian Taxation Office cannot refund your New Zealand imputation credits.

Non-share equity interest

From 1 July 2001, certain interests which are not shares are treated in a similar way to shares for tax law purposes. These interests are called non-share equity interests.

Supplementary dividends

Supplementary dividends from New Zealand companies are treated the same as unfranked dividends.

Tax file number (TFN) amounts withheld

TFN amounts withheld are amounts withheld or deducted by the company or managed fund because you did not give them your tax file number.

Total dividend income

Total dividend income is the total of your unfranked dividends, franked dividends and your franking credits.

Unfranked dividend

Unfranked dividends have had no Australian company tax paid on the profits from which they are paid. If the dividend is unfranked, there is no franking credit.

HOW TO LODGE YOUR APPLICATION

Once you have completed and signed your application you can lodge by phone or by post .

We will process applications lodged by phone within two weeks. We will process applications lodged by post within six weeks.

Lodging by post

You can post your application to:

**Australian Taxation Office
GPO Box 9845
IN YOUR CAPITAL CITY**

THIS IS THE CORRECT ADDRESS. The address must appear on your envelope as shown. Do not replace the words IN YOUR CAPITAL CITY with the name of your capital city. Because of a special agreement with Australia Post, there is no need for you to include the capital city or a postcode.

Advice for lodging by phone

Check that you satisfy all the conditions on the inside front cover before trying to lodge this application by phone.

STOP

Do we have your current name, postal address, residential address and financial institution account details? If you have changed any of these details or are unsure what details you last gave to the Tax Office, you will need to phone us on **13 28 61** before lodging your application by phone.

- Complete an *Application for refund of franking credits for individuals 2005* before you phone. The instructions in **Completing your application** on page 2 and the worksheet on page 3 will help you to complete your application.
- Phone the lodgment service on **13 28 65** – press 2 for lodgment and then press 1 for refund of franking credits.
- Follow the spoken prompts, which are based on your completed application.
- Answer each question by talking into the phone.
- If you need help with a question, say 'Help'.
- If you need a question repeated, say 'Repeat'.
- If you hear a message saying 'I'm having trouble getting that' when you answer, the system will prompt you to try again. Wait for the prompt to finish, then speak clearly when answering.
- At the end of the call you will be given a receipt number to confirm that your application has been lodged. Write the number in the boxes provided on page 2 of your application, above the box for your signature.
- Your call will be recorded in case it needs to be referred to later.

Phone lodgment – what are the benefits?

- a quicker refund
- can be done from anywhere in Australia for the cost of a local call



Keep your application and related documents. Do not send these to us.


Feedback

If you would like to provide feedback about your experience with the phone lodgment service or have any problems with lodging, phone **13 28 61**.

What to do when lodging by phone

When you are asked...	Response
... if you want to lodge a refund of franking credits, an income tax return, or an ongoing baby bonus claim	<i>press 2 on your phone keypad.</i>
... if you want to apply for a refund of franking credits	<i>press 1 on your phone keypad.</i>
... for your tax file number	say each number individually – for example, 2, 3, 4, 5, 6, 7, 8, 9, 0. For 0, say 'zero' or 'nought'.
... for your date of birth	say your date of birth – for example, '10 June 1942', or '10th of June 1942' or '10th of the 6th 1942'.
... for your postal address postcode	say your four-digit postal address postcode – for example, '2, 3, 4, 5'.
... what year you want to lodge	say the income year – for example, '2005' (this would be for the period 1 July 2004 to 30 June 2005). On completing your lodgment for that year, you will be asked if you would like to lodge any other year you have not already lodged. If you do, answer by saying the year – for example, '2004' for the year 1 July 2003 to 30 June 2004.
... for your daytime phone number	say your phone number including your area code – for example '02 1234 5678'.
... if you have changed any of your details since you last notified us – that is, residency, postal or residential address, or your financial institution account details	say either 'Yes' or 'No' depending on your circumstances, and follow the prompts.
... if you have received any dividend distributions from a managed fund or Australian franking credits from a New Zealand company	say either 'Yes' or 'No' depending on your circumstances, and follow the prompts.
... for your amounts at S , T and U – separately	for each label, say the amount in whole dollars – for example, '173 dollars', or say '1, 7, 3'. Please ignore cents. If you did not have any amounts, say 'zero', 'nil' or 'nought'.
... for any TFN amounts withheld from dividends shown at V	say dollars and cents for this amount – for example, '87 dollars and 30 cents'. If you did not have any amounts withheld, say 'zero', 'nil' or 'nought'.
... to confirm the total dividend amount	if you agree, say 'Yes'. If the total is incorrect say 'No'. You will be able to correct the amounts at S , T and U .
... if you are ready to lodge your application	say either 'Yes' or 'No' depending on your circumstances. If you say 'Yes' the system will read out a receipt number to confirm your lodgment. The receipt number will be up to 10 digits. Write it in the space provided at the bottom of the application. (You can have it repeated if you need to.)

At the end of the call you will hear a message saying you have lodged your application successfully.

 If you have obtained a receipt number, do not post your application to us.

NOTE

Make sure you wait for the receipt number before you hang up. If you hang up before obtaining a receipt number your lodgment will not be completed. You will need to phone again and complete the lodgment process.

HOW TO MAKE A CHANGE TO YOUR APPLICATION

If you need to change the dividend or distribution details you lodged with us, please write to the address on page 6 explaining the change required. **Do not lodge another application.**

The example letter below will help you. In your letter please include your TFN, your contact details and what needs to be changed. Make sure you sign and date the letter and **include the declaration** as shown in **bold** in the example letter below.

If you claim too much franking credit, you may have to repay the extra amount with interest.

! IMPORTANT

If your income has increased, check whether you need to lodge a tax return as a result of the change. If you are unsure, phone **13 28 61**.

*Jackie Spencer
2 Badgery Rd
Isabella 6905*

*Tax file number: 123 456 789
Telephone: (01) 2345 6789*

Dear Deputy Commissioner

Please amend my 2005 refund of franking credits application. I have received another dividend statement for the period 1 July 2004 to 30 June 2005. Please increase my franked amount by \$70 and my franking credit amount by \$30.

I declare that all the information I have given in this letter is true and correct.

J. Spencer

Jackie Spencer

23 October 2005

MORE INFORMATION

INTERNET

- For general tax information and to download publications and rulings, visit **www.ato.gov.au**

INFOLINES

■ Phone lodgment **13 28 65**

Lodge your application for refund of franking credits by phone at any time.

■ Progress of refunds **13 28 65**

Check the progress of your refund. This is an automated self-help service available 24 hours a day, every day. You will need to key in your tax file number using your telephone keypad.

If you sent your application by ordinary post, please wait seven weeks before phoning to check on the progress of your application.

If you lodged your application by phone, please wait three weeks before phoning.

■ Personal tax **13 28 61**

Individual income tax and general personal tax enquiries, including:

- questions about refund of franking credits
- enquiries about your tax file number (TFN)
- whether you need to lodge a tax return
- extra copies of the application for refund of franking credits
- whether you are an Australian resident for tax purposes.

■ Business tax **13 28 66**

General business tax enquiries including capital gains tax, GST rulings, Australian business number (ABN), pay as you go (PAYG) instalments, business deductions, activity statements (including lodgment and payment), accounts and business registration (including Australian business number and tax file number), dividend and royalty withholding tax

■ Superannuation **13 10 20**

■ Fax **13 28 60**

Get information faxed to you about individual taxes and the repayment of debts under the Higher Education Contribution Scheme (HECS), the Higher Education Loan Programme (HELP) and the Student Financial Supplement Scheme (SFSS). Phone **13 28 60** and follow the instructions to order information to be faxed to you.

OTHER SERVICES

■ Translating and Interpreting Service **13 14 50**

If you do not speak English well and want to talk to a tax officer, phone the Translating and Interpreting Service for help with your call.

■ If you have a hearing or speech impairment and have access to appropriate TTY or modem equipment, phone **13 36 77**

If you do not have access to TTY or modem equipment, phone the **Speech to Speech Relay Service 1300 555 727**

PUBLICATIONS

To get any Tax Office publications:

- visit our website at **www.ato.gov.au/publications** for publications, taxation rulings, practice statements and forms
- phone our Publications Distribution Service on **1300 720 092**, or
- visit one of our shopfronts.

TAX HELP

If you need assistance to complete your application, you could use Tax Help.

Our community volunteers are trained and supported by the Tax Office to provide assistance face-to-face.

Tax Help is a free and confidential service for people on low incomes. People who use Tax Help include seniors, people from non-English speaking backgrounds, people with a disability, Aboriginal people or Torres Strait Islander people, and students.

There are Tax Help centres throughout Australia. If you want to visit one of the trained volunteers, you need to make an appointment first. When you visit, you will need to bring:

- the *Refund of franking credits instructions and application for individuals 2005*, and
- all your dividend and distribution statements.

For more information, or to find out where your nearest Tax Help centre is, phone us on **13 28 61**.

FEEDBACK

Reader feedback helps us to improve the information we provide. If you have any feedback about this publication, please write to:

Personal Tax Editor
Marketing and Education – Paper Publishing
Australian Taxation Office
PO Box 900
CIVIC SQUARE ACT 2608

As this is a publications area only, any tax matters will be passed on to a technical area; alternatively, you can phone our Personal Tax Infoline on **13 28 61** for help.

If you do not speak English and need help from the Tax Office, phone the Translating and Interpreting Service (TIS) on 13 14 50. TIS staff can assist with translating and interpreting in over 100 languages. Ask them to set up a three-way conversation between you, an interpreter and a tax officer.

إذا كنت لا تتكلم الإنجليزية وتحتاج إلى مساعدة من مكتب الضرائب، اتصل بخدمة الترجمة الشفهية والخطية (TIS) على الرقم 13 14 50. باستطاعة موظفي TIS تقديم المساعدة في الترجمة الخطية والشفهية بأكثر من 100 لغة. اطلب منهم ترتيب محادثة ثلاثية الأطراف بينك وبين مترجم وموظف في مكتب الضرائب.

ARABIC

如果您不會說英語，而需要稅務局(Tax Office)的協助，請致電翻譯及傳譯服務處 (TIS)，電話 13 14 50。TIS 的職員可以協助超過 100 種語言的翻譯及傳譯工作，您可以要求他們安排您、傳譯員和稅務主任進行三方面的談話。

CHINESE

Ako ne govorite engleski i potrebna Vam je pomoć Poreznog ureda, nazovite Službu prevoditelja i tumača (Translating and Interpreting Service – TIS) na 13 14 50. TIS-ovo osoblje pomaže oko prevođenja i tumačenja na preko 100 jezika. Zamolite ih da Vam organiziraju trostruki razgovor između Vas, tumača i poreznog službenika.

CROATIAN

Εάν δεν μιλάτε Αγγλικά και χρειάζεστε βοήθεια από την Εφορία, τηλεφωνήστε στην Υπηρεσία Μεταφραστών και Διερμηνέων (TIS) στο 13 14 50. Το προσωπικό του TIS μπορεί να βοηθήσει με μετάφραση και διερμηνεία σε πάνω από 100 γλώσσες. Ζητήστε τους να κανονίσουν μια τριμερή συνομιλία ανάμεσα σε σας, ένα διερμηνέα και ένα φορολογικό υπάλληλο.

GREEK

Se non parlate inglese e vi serve assistenza dall'Ufficio delle imposte (Tax Office) telefonate al Servizio traduzioni e interpreti (TIS) al numero 13 14 50. Il personale del TIS può offrirvi assistenza linguistica in oltre 100 lingue. Chiedete che venga allestita una conversazione a 3 tra voi, un interprete e un funzionario delle imposte.

ITALIAN

国税庁へのお問い合わせに通訳をご必要とされる方は、翻訳・通訳サービス (TIS - 電話番号: 13 14 50) をご利用ください。TIS は、100 種類以上の言語における翻訳および通訳サービスを提供いたしております。ご本人と通訳、税務官の三者間で会話をを行うことができますので、ご希望の方はその旨お伝えください。

JAPANESE

세무서에 용무가 있으나 영어로 소통이 안되시는 분은 13 14 50 의 번역 통역 서비스(TIS)로 전화하십시오. TIS 직원들은 100 여 개의 언어를 번역 또는 통역하는 데 도움을 드릴 수 있습니다. TIS 직원에게 귀하와 통역사와 세무직원 간에 삼자통화를 할 수 있도록 요청하십시오.

KOREAN

Ако не зборувате добро англиски и ви треба помош од Даночната управа (Tax Office), телефонирајте во Службата за писмено и усмено преведување (Translating and Interpreting Service – TIS) на 13 14 50. Персоналот од Службата за писмено и усмено преведување може да ви помогне со преводи на над 100 јазици. Побарајте да воспостават тројна врска за разговарање меѓу вас, преведувачот и даночниот службеник.

MACEDONIAN

اگر به ڪمڪ اداره ماليات نيا ز داريد ولي انگليسي حرف نميڙنيد، به سرويس ترجمه ڪتبي و شفاهي (TIS) شمار 13 14 50 تلفن ڪنيد. ڪارمند ان TIS مي توانند يا ترجمه ڪتبي و شفاهي در بيش از ۱۰۰ زبان مختلف به شما ڪمڪ ڪنند. از آنها بخواهيد ڪ به ڪمڪمه سه طرفه بين شما، ڪ مترجم و ڪ ڪارمند اداره ماليات بر ڦر ڪر ڪنند.

PERSIAN

Если вы не говорите по английски, и вам нужна помощь Налогового управления, звоните в переводческую службу TIS по телефону 13 14 50. Сотрудники TIS помогут вам с переводом на более чем 100 языках. Просите их организовать 3-стороннюю беседу с участием вас, переводчика и сотрудника налогового управления.

RUSSIAN

Ako ne govorite engleski i potrebna vam je pomoć od Poreske uprave, nazovite Službu za prevođenje i tumačenje (Translating and Interpreting Service (TIS)) na 13 14 50. Osoblje TIS-a može da vam помогне са преводњем и тумачењем на преко 100 jezika. Тражите од њих да организују тросмерни разговор између вас, тумача и пореског службеника.

SERBIAN

Si usted no habla inglés y necesita ayuda de la Oficina de Impuestos, llame al Servicio de Interpretación y Traducción (TIS) al 13 14 50. El personal de TIS puede ayudar proveyendo interpretación y traducción en más de 100 idiomas. Pídale que establezcan una conversación de 3 líneas entre usted, un intérprete y un funcionario de impuestos.

SPANISH

İngilizce konuşmıyorsanız ve Vergi Dairesi'nden yardıma ihtiyacınız varsa, 13 14 50 numaralı telefondan Yazılı ve Sözlü Çeviri Servisi'ni (TIS) arayınız. TIS görevlileri 100'den fazla dilde yazılı ve sözlü çevirilerde yardımcı olabilir. Onlardan siz, bir tercüman ve bir vergi memuru arasında bir 3'lü görüşme ayarlamalarını isteyiniz.

TURKISH

Nếu như quý vị không nói được tiếng Anh và cần Sở Thuế (Tax Office) giúp đỡ, hãy gọi điện thoại cho Dịch vụ Thông Ngôn và Phiên Dịch (Translating and Interpreting Service - TIS) qua số điện thoại 13 14 50. Các nhân viên TIS có thể giúp thông dịch và phiên dịch trong hơn 100 thứ tiếng khác nhau. Hãy nhờ TIS nối đường dây đàm thoại 3-chiều giữa quý vị, một thông dịch viên và một nhân viên thuế vụ.

VIETNAMESE