

PAYG withholding variation application – Norfolk Island residents only

This application is non year specific.

Complete this application if you are a resident of Norfolk Island with multiple jobs and want to vary or reduce the amount of pay as you go (PAYG) tax withheld from income paid to you in the application year.

Applications are valid for one financial year. If applying in May or June, the variation will apply to the financial year starting from 1 July.

You can lodge your application during the year. The last date for lodgment is **30 April** of the application year.

! If you have employment termination payments, rental income or Australian annuities and superannuation income streams, you will need to complete the *PAYG withholding variation application* (NAT 2036).

If you have business income or non-commercial business or partnership losses, you will need to complete the *PAYG withholding variation application* (NAT 2036) and the *PAYG withholding variation supplement* (NAT 5423).

The main purpose of varying or reducing the amount of withholding is to make sure that the amount withheld during the income year best meets your end-of-year tax liability. For example, you may want to apply for a variation if the normal rate of withholding leads to a large credit at the end of the income year because your tax-deductible expenses are higher than normal.

Important information

We will process your application only if you:

- have lodged all required tax returns and activity statements, or notified 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 this, your application may not be approved.

Starting and finishing dates

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

Your variation finishes on the date shown on the letter you receive from us. To continue to have varied or reduced tax withheld from payments after this date, you must lodge another variation application – at least six weeks before the expiry date.

! You can lodge a variation application online. Refer to ato.gov.au/evariation

Find out more

For information to help you complete this form:

- refer to ato.gov.au/variationinstructions
- email withholding@ato.gov.au



Instructions for variation application

The following instructions will help you complete your application.

Section A: Your details

A1 Tax file number (TFN)

If you choose not to provide your TFN, your application may be delayed.

A2 TFN declaration

You will not be granted a variation if you haven't quoted your TFN to your payer, unless you are exempt from quoting your TFN.

You are exempt from quoting a TFN if you are **either**:

- under 18 years of age and do not earn enough to pay tax, **or**
- a recipient of certain pensions, benefits or allowances from Centrelink, Department of Veterans' Affairs, or the Military Rehabilitation and Compensation Commission.

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

A7 Authorised contact person who completed the form

Include only if an authorised contact is completing this application on your behalf.

Section B: Pay details

Attach a copy of the last payslip you received from all your payers.

B1 Dates of last pay and next pay

Provide the date you were last paid and the date you next expect to be paid.

B2 Gross payments received since 1 July

Provide the total amount of gross payments you have received from all previous payers since 1 July of the application year.

B3 Tax withheld since 1 July

Provide the total amount of gross pay received from current and all previous payers since 1 July of the application year. Include tax withheld where your ABN was not quoted and the amounts have not subsequently been refunded to you.

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 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 or contact us.

This publication was current at **June 2018**.

Section C: Annual income and tax offsets

You must complete at least one item at C1 to C2. Your varied or reduced rate will only apply to the type of income or payment you complete at C1 to C2.

C1 Payments for work and services

Provide the total expected salary or wage payments from all jobs. The amount is to include allowances, overtime and bonus payments. Do not include employment termination payments (ETP) or payments for unused long service or annual leave received on termination of employment.

C2 Australian government pensions and allowances

Provide the total amount of payments for pensions and allowances you receive from the Australian government

C5 Tax offsets

You may be entitled to claim the zone tax offset if you live on Norfolk Island.

Section D: Annual deductions

Provide details of deductions for expenses incurred in earning your assessable income. For more information, refer to ato.gov.au/deductions

D1 Work-related expenses

Includes all work-related expenses. Such as car, travel, home office and self-education expenses.

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Canberra
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C127-45752



PAYG withholding variation application

Application year 1 July to 30 June

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Refer to the attached instructions to help you complete this application.

- Use a black or blue pen and print clearly in **BLOCK LETTERS**.
- Print in all applicable boxes.

Section A: Your details

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.

A1 Tax file number (TFN)

A2 Have you lodged a TFN declaration with your payer that quotes your TFN? Yes No Exempt Mark one of the reason boxes Under 18 years old and earn below the tax-free threshold. Pension recipient.

A3 Date of birth Day / Month / Year

A4 Name Title: Mr Mrs Miss Ms Other
Family name Given names

A5 Postal address

Suburb/town State/territory Postcode
(Australia only) (Australia only)
Country if other than Australia

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

A7 Authorised contact person who completed the form
! 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
Tax agent's registration number

A8 Email address

A9 Occupation

A10 Are you an Australian resident for tax purposes? Yes No

A11 Reason for your application

A12 Reason codes

Section B: Pay details

 Attach your payslips here.

B1 Dates of last pay and next pay

Last pay Day / Month / Year

Next pay Day / Month / Year

B2 Gross payments received since 1 July

Include any bonus payments received at this item.

\$ ~~·~~ ~~×~~

B3 Tax withheld since 1 July

Include tax withheld from any bonus payments at this item. **Do not** include foreign tax paid at this item.

\$ ~~·~~ ~~×~~

Section C: Annual income and tax offsets

The estimates you provide on this application should be the amounts you expect to provide on your tax return.

C1 Payments for work and services

Payments to you as an employee:

(i) total gross annual salary or wages

\$ ~~·~~ ~~×~~

 Do not include reportable fringe benefits or non-assessable amounts; for example, salary sacrifice amounts.

C2 Australian government pensions and allowances

Pensions

\$ ~~·~~ ~~×~~

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C3 Other income

Specify the amounts for other income (including net capital gains). Do not include any amounts for business income or payments covered by a voluntary agreement to withhold. Use the *PAYG withholding variation application* (NAT 2036) for that income.

Specify and attach details.

\$ ~~·~~ ~~×~~

C4 Total income

Calculate by adding all the amounts for C1 to C3. If the amount is a loss, write 'L' in the **LOSS** box.

\$ ~~·~~ ~~×~~

C5 Tax offsets

For example, foreign income tax offset and zone or overseas forces tax offsets. **Do not** include franking credits, the private health insurance rebate or the low income tax offset.

Specify

\$ ~~·~~ ~~×~~

Section D: Annual deductions

Provide details of deductions for expenses incurred in earning your assessable income. For more information refer to ato.gov.au/deductions

D1 Work-related expenses

All work related expenses, including car, travel, home office and self-education expenses.

\$ ~~·~~ ~~×~~ ~~⌋~~

Specify and attach details.

D2 Other deductions

Include any donations, tax agent fees, deductible amount of a non-superannuation annuity or foreign pension or annuity.

\$ ~~·~~ ~~×~~ ~~⌋~~

Specify and attach details.

D3

TOTAL DEDUCTIONS \$

~~·~~ ~~×~~ ~~⌋~~

Calculate by adding deductions at D1 to D2.

D4

TAXABLE INCOME \$

~~·~~ ~~×~~ ~~⌋~~


LOSS

Calculate by taking your **Total deductions** (**D3**) away from your **Total income** (**C4**). If the amount is a loss, write 'L' in the **LOSS** box.

Taxpayer's declaration

Privacy

We are authorised by tax laws to collect the information requested on this form. For information about your privacy, refer to ato.gov.au/privacy

-  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.
- I have shown all my income (including net capital gains) for tax purposes.

SIGNATURE (applicant's signature only)

Date

Day Month Year
 / /

Lodging your application

Send your completed application to:

Australian Taxation Office
PO Box 3010
PENRITH NSW 2740

